

MASS.
R1.17:
986-992





Digitized by the Internet Archive
in 2014

<https://archive.org/details/roomoccupancyrev9869mass>

MASS. RI. 17:986-992

ROOM OCCUPANCY REVENUE REPORT

For the 351 Cities and Towns
Fiscal Year 1986



Massachusetts Department of Revenue
Bureau of Analysis, Estimation and Research

Ira A. Jackson,
Commissioner

February 1987

MASSACHUSETTS DEPARTMENT OF REVENUE
Room Occupancy Revenue Report
Fiscal Year 1986

In July of 1985, the Massachusetts Legislature enacted a local option room occupancy revenue bill. This law allows cities and towns to levy up to 4% of a hotel, motel or lodging house's taxable rents. In communities which adopt the excise, operators of lodging establishments must collect the local tax and remit it to the state, along with the 5.7% state room occupancy tax. By January 1, 1987, 75 of the 351 cities and towns in the Commonwealth had imposed the new excise.

As a service to cities and towns, the Department of Revenue has estimated the amount of state room occupancy revenue it collected from each locality during fiscal year 1986 (July 1, 1985--June 30, 1986). The figures in this report represent a full fiscal year of revenue collections. As such, they should not be compared to the actual sums received by the 26 communities that imposed the tax mid-year. Cities and towns that intend to use this report for revenue planning should also recognize that the lodging industry in many areas is highly seasonal. Annual revenue collections should not be attributed evenly throughout the year.

Communities with few room occupancy operators may wish to verify the establishments they have registered with DOR registrations before serious consideration is given to the implementation of the excise. Also, if an anticipated room occupancy tax will raise revenues equal to 5% or more of total revenues, the city/town should consult with DOR before implementing the tax. Inquiries about this or any other aspect of this report should be forwarded to John Gendreau, Room Occupancy Coordinator, Room 705, 100 Cambridge Street, Boston, MA 02204. Telephone 1-617-727-0533.

How to Use This Report

- **Operator**--An operator is defined as a hotel, motel or lodging house which is registered with the Massachusetts Department of Revenue in order to collect the room occupancy tax.
- **Collections per Percentage Point**--The collections for each city and town are presented by percentage point, that is, the actual fiscal 1986 collections divided by 5.7. The information is presented this way to allow communities to determine what tax rate, between 0-4%, best suits their revenue needs. For example, if a city or town wished to impose the tax at a 4.0% rate, it should multiply the amount shown in the report by 4. This will be a reasonable estimate of that city or town's revenue potential for a comparable fiscal period.
- **Letter Codes**--For reasons of taxpayer confidentiality, the Department cannot release the actual collections for cities and towns with one or two operators. A letter code which stands for a dollar range is substituted. For example, the letter "C" stands for percentage point collections between \$4,000 and \$9,999. The key to the codes is presented on the last page.

- o NA--The abbreviation NA stands for Not Applicable. No operator, according to Department of Revenue records, is registered in this city or town or has collected any tax in fiscal 1986. If a city or town disagrees with this assessment, please inform the Department of Revenue.
- o Cash Basis--The collections are presented on a cash basis. If an operator paid late, or not at all, it will not appear on this report. This basis is consistent with the way funds are distributed to localities under the excise.
- o Operator Across City and Town Lines--In cities and towns marked with an asterisk (*) actual revenue collected from a local tax may vary because the tax collected from property located on a city or town border may be split between the localities.

Note: The data used in the preparation of this report are subject to audit.

CITY/TOWN	FISCAL YEAR 86 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 86 COLLECTIONS PER PERCENTAGE POINT
ABINGTON	NA	BARNSTABLE	\$181,192
ACTON*	B	BARRE	A
ACUSHNET	NA	BECKET	A
ADAMS	\$648	BEDFORD	\$50,891
AGAWAM	B	BELCHERTOWN	NA
ALFORD	NA	BELLINGHAM	A
AMESBURY	C	BELMONT	NA
AMHERST	\$7,380	BERKLEY	NA
ANDOVER	\$67,166	BERLIN	NA
ARLINGTON	A	BERNARDSTON	\$2,752
ASHBURNHAM	NA	BEVERLY	\$2,311
ASHBY	NA	BILLERICA	NA
ASHFIELD	A	BLACKSTONE	NA
ASHLAND	NA	BLANDFORD	NA
ATHOL	A	BOLTON	B
ATTLEBORO	\$25,329	BOSTON	\$2,414,063
AUBURN	\$18,996	BOURNE	\$10,350
AVON	A	BOXBOROUGH	E
AYER	B	BOXFORD	NA

*INDICATES CITY OR TOWN WITH OPERATOR ACROSS CITY OR TOWN LINES
SEE END OF REPORT FOR EXPLANATION OF LETTER CODES

CITY/TOWN	FISCAL YEAR 86 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 86 COLLECTIONS PER PERCENTAGE POINT
BOYLSTON	NA	CHESTER	A
BRAINTREE	E	CHESTERFIELD	A
BREWSTER	\$6,045	CHICOPEE	\$50,077
BRIDGEWATER	A	CHILMARK	\$3,006
BRIMFIELD	\$644	CLARKSBURG	NA
BROCKTON	\$38,267	CLINTON	B
BROOKFIELD	NA	COHASSET	\$7,516
BROOKLINE	\$16,609	COLRAIN	A
BUCKLAND	NA	CONCORD	\$18,838
BURLINGTON	\$160,886	CONWAY	A
CAMBRIDGE	\$436,850	CUMMINGTON	A
CANTON	NA	DALTON	A
CARLISLE	NA	DANVERS*	\$147,456
CARVER	NA	DARTMOUTH	\$8,656
CHARLEMONT	\$1,304	DEDHAM	F
CHARLTON	\$913	DEERFIELD	\$11,786
CHATHAM	\$44,602	DENNIS	\$70,845
CHELMSFORD	\$36,542	DIGHTON	NA
CHELSEA	\$537	DOUGLAS	NA
CHESHIRE	NA	DOVER	NA

*INDICATES CITY OR TOWN WITH OPERATOR ACROSS CITY OR TOWN LINES
SEE END OF REPORT FOR EXPLANATION OF LETTER CODES

CITY/TOWN	FISCAL YEAR 86 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 86 COLLECTIONS PER PERCENTAGE POINT
DRACUT	NA	FOXBOROUGH	\$7,859
DUDLEY	NA	FRAMINGHAM*	\$14,192
DUNSTABLE	NA	FRANKLIN	NA
DUXBURY	\$1,373	FREETOWN	NA
EAST BRIDGEWATER	NA	GARDNER	A
EAST BROOKFIELD	NA	GAY HEAD	NA
EAST LONGMEADOW	NA	GEORGETOWN	NA
EASTHAM	\$27,571	GILL	NA
EASTHAMPTON	A	GLoucester	\$38,859
EASTON	B	GOSHEN	A
EDGARTOWN	\$56,167	GOSNOLD	A
EGREMONT	\$1,823	GRAFTON	A
ERVING	A	GRANBY	\$1,010
ESSEX	B	GRANVILLE	NA
EVERETT	\$624	GREAT BARRINGTON	\$12,342
FAIRHAVEN	\$20,293	GREENFIELD	\$17,675
FALL RIVER	\$7,309	GROTON	NA
FALMOUTH	\$125,053	GROVELAND	NA
FITCHBURG	B	HADLEY	\$6,119
FLORIDA	\$690	HALIFAX	NA

*INDICATES CITY OR TOWN WITH OPERATOR ACROSS CITY OR TOWN LINES
SEE END OF REPORT FOR EXPLANATION OF LETTER CODES

CITY/TOWN	FISCAL YEAR 86 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 86 COLLECTIONS PER PERCENTAGE POINT
HAMILTON	A	HOPKINTON	A
HAMPDEN	NA	HUBBARDSTON	NA
HANCOCK	\$6,527	HUDSON	A
HANOVER	A	HULL	\$1,806
HANSON	NA	HUNTINGTON	A
HARDWICK	NA	IPSWICH	B
HARVARD	NA	KINGSTON	\$6,441
HARWICH	\$45,241	LAKEVILLE	NA
HATFIELD	A	LANCASTER	NA
HAVERHILL	D	LANESBOROUGH	\$1,900
HAWLEY	A	LAWRENCE	\$459
HEATH	NA	LEE	\$13,941
HINGHAM	NA	LEICESTER	NA
HINSDALE	NA	LENOX	\$64,543
HOLBROOK	NA	LEOMINSTER	D
HOLDEN	NA	LEVERETT	NA
HOLLAND	A	LEXINGTON	\$60,151
HOLLISTON	NA	LEYDEN	B
HOLYOKE	\$25,481	LINCOLN	NA
HOPEDALE	NA	LITTLETON	A

SEE END OF REPORT FOR EXPLANATION OF LETTER CODES

CITY/TOWN	FISCAL YEAR 86 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 86 COLLECTIONS PER PERCENTAGE POINT
LONGMEADOW	NA	MENDON	NA
LOWELL	\$51,030	MERRIMAC	NA
LUDLOW	NA	METHUEN	\$7,585
LUNENBURG	B	MIDDLEBOROUGH	\$1,074
LYNN	\$3,063	MIDDLEFIELD	NA
LYNNFIELD	NA	MIDDLETON*	H
MALDEN*	\$13,468	MILFORD	\$11,370
MANCHESTER	A	MILLBURY	A
MANSFIELD	\$46,092	MILLIS	A
MARBLEHEAD	\$3,537	MILLVILLE	NA
MARION	A	MILTON	NA
MARLBOROUGH	\$53,144	MONROE	NA
MARSHFIELD	\$2,692	MONSON	A
MASHPEE	\$33,697	MONTAGUE	A
MATTAPoisETT	A	MONTEREY	A
MAYNARD*	B	MONTGOMERY	NA
MEDFIELD	NA	MT. WASHINGTON	NA
MEDFORD	NA	NAHANT	NA
MEDWAY	NA	NANTUCKET	\$89,062
MELROSE*	NA	NATICK*	\$97,551

*INDICATES CITY OR TOWN WITH OPERATOR ACROSS CITY OR TOWN LINES
SEE END OF REPORT FOR EXPLANATION OF LETTER CODES

CITY/TOWN	FISCAL YEAR 86 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 86 COLLECTIONS PER PERCENTAGE POINT
NEEDHAM	NA	NORWELL	\$3,174
NEW ASHFORD	\$5,717	NORWOOD	F
NEW BEDFORD	\$11,578	OAK BLUFFS	\$9,001
NEW BRAINTREE	NA	OAKHAM	NA
NEW MARLBOROUGH	A	ORANGE	B
NEW SALEM	NA	ORLEANS	\$25,342
NEWBURY	A	OTIS	A
NEWBURYPORT	\$7,764	OXFORD	NA
NEWTON	\$209,036	PALMER	A
NORFOLK	NA	PAXTON	NA
NORTH ADAMS	\$3,051	PEABODY	\$63,430
NORTH ANDOVER	B	PELHAM	NA
NORTH ATTLEBOROUGH	\$8,400	PEMBROKE	NA
NORTH BROOKFIELD	NA	PEPPERELL	NA
NORTH READING	A	PERU	NA
NORTHAMPTON	\$35,296	PETERSHAM	A
NORTHBOROUGH	D	PHILLIPSTON	A
NORTHBRIDGE	A	PITTSFIELD	\$36,874
NORTHFIELD	\$379	PLAINFIELD	NA
NORTON	NA	PLAINVILLE	A

*INDICATES CITY OR TOWN WITH OPERATOR ACROSS CITY OR TOWN LINES
SEE END OF REPORT FOR EXPLANATION OF LETTER CODES

CITY/TOWN	FISCAL YEAR 86 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 86 COLLECTIONS PER PERCENTAGE POINT
PLYMOUTH	\$40,021	SALISBURY	\$11,316
PLYMPTON	NA	SANDISFIELD	A
PRINCETON	A	SANDWICH	\$20,543
PROVINCETOWN	\$91,083	SAUGUS*	\$15,402
QUINCY	\$14,966	SAVOY	NA
RANDOLPH	B	SCITUATE	\$3,895
RAYNHAM	E	SEEKONK	\$31,344
READING	NA	SHARON	D
REHOBOTH	A	SHEFFIELD	\$1,694
REVERE	\$17,751	SHELBURNE	\$1,000
RICHMOND	A	SHERBORN	NA
ROCHESTER	NA	SHIRLEY	NA
ROCKLAND	D	SHREWSBURY	\$7,845
ROCKPORT	\$35,167	SHUTESBURY	NA
ROWE	NA	SOMERSET	\$14,220
ROWLEY	A	SOMERVILLE	F
ROYALSTON	NA	SOUTH HADLEY	NA
RUSSELL	A	SOUTHAMPTON	NA
RUTLAND	NA	SOUTHBOROUGH	F
SALEM	\$18,994	SOUTHBRIDGE	NA

*INDICATES CITY OR TOWN WITH OPERATOR ACROSS CITY OR TOWN LINES
SEE END OF REPORT FOR EXPLANATION OF LETTER CODES

CITY/TOWN	FISCAL YEAR 86 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 86 COLLECTIONS PER PERCENTAGE POINT
SOUTHWICK	A	TOWNSEND	\$337
SPENCER	\$123	TRURO	\$39,510
SPRINGFIELD	\$47,359	TYNGSBOROUGH	NA
STERLING	A	TYRINGHAM	A
STOCKBRIDGE	\$5,911	UPTON	A
STONEHAM	A	UXBRIDGE	\$1,656
STOUGHTON	A	WAKEFIELD	F
STOW	NA	WALES	NA
STURBRIDGE	\$74,875	WALPOLE	B
SUDBURY	C	WALTHAM	\$55,905
SUNDERLAND	NA	WARE	\$642
SUTTON	B	WAREHAM	\$6,409
SWAMPSCOTT	B	WARREN	NA
SWANSEA	A	WARWICK	A
TAUNTON	A	WASHINGTON	A
TEMPLETON	NA	WATERTOWN	C
TEWKSBURY	\$38,371	WAYLAND	NA
TISBURY	\$11,813	WEBSTER	B
TOLLAND	A	WELLESLEY	D
TOPSFIELD	NA	WELLFLEET	\$10,465

SEE END OF REPORT FOR EXPLANATION OF LETTER CODES

CITY/TOWN	FISCAL YEAR 86 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 86 COLLECTIONS PER PERCENTAGE POINT
WENDELL	NA	WEYMOUTH	C
WENHAM	NA	WHATELY	\$828
WEST BOYLSTON	\$3,268	WHITMAN	B
WEST BRIDGEWATER	\$289	WILBRAHAM	B
WEST BROOKFIELD	A	WILLIAMSBURG	A
WEST NEWBURY	A	WILLIAMSTOWN	\$31,625
WEST SPRINGFIELD	\$71,689	WILMINGTON	NA
WEST STOCKBRIDGE	\$1,473	WINCHENDON	A
WEST TISBURY	\$1,937	WINCHESTER	NA
WESTBOROUGH	\$23,034	WINDSOR	NA
WESTFIELD	\$5,419	WINTHROP	A
WESTFORD	E	WOBURN	\$110,479
WESTHAMPTON	NA	WORCESTER	\$104,186
WESTMINSTER	C	WORTHINGTON	A
WESTON	NA	WRENTHAM	B
WESTPORT	\$486	YARMOUTH	\$210,094
WESTWOOD	B		

*INDICATES CITY OR TOWN WITH OPERATOR ACROSS CITY OR TOWN LINES

EXPLANATION OF LETTER CODES

A: LESS THAN \$1,000	E: \$20,000 - \$29,999
B: \$1,000 - \$3,999	F: \$30,000 - \$39,999
C: \$4,000 - \$9,999	G: \$40,000 - \$49,999
D: \$10,000 - \$19,999	H: \$50,000 AND OVER

NA: NOT APPLICABLE

MASS. RI.17:187

ROOM OCCUPANCY REVENUE REPORT

For the 351 Cities and Towns
Fiscal Year 1987



GOVERNMENT PUBLICATIONS
COLLECTION
SEP 14, 1993
University of Massachusetts
Amherst, MA

Massachusetts Department of Revenue

Bureau of Analysis, Estimation and Research

Stephen W. Kidder
Commissioner

March 1988

MASSACHUSETTS DEPARTMENT OF REVENUE
Room Occupancy Revenue Report
Fiscal Year 1987

In July 1985, the Massachusetts Legislature enacted a local option room occupancy excise, which allows cities and towns to levy up to 4% of a hotel, motel or lodging house's taxable rents. In communities which adopt the excise, operators of hotels, motels and lodging houses must collect the local tax and remit it to the state, along with the 5.7% state room occupancy tax. As of July 1, 1987, 81 of the 351 cities and towns in the Commonwealth imposed a local option room occupancy excise.

As a service to cities and towns, the Department of Revenue (DOR) has estimated the amount of state room occupancy excise it collected from each locality during fiscal year 1987 (July 1, 1986 -- June 30, 1987). The estimates, which are presented in this report, are intended to help communities determine the amount of revenue that could be collected under a local option room occupancy excise during a comparable fiscal period. The figures in this report do not represent revenues actually collected for communities under the local option room occupancy tax.

In addition to payments of current tax liabilities, the estimates reflect payments of past tax liabilities, penalties, and interest which might not be owed to a city or town under the more recent local option excise. In cities and towns where significant room occupancy audit activity occurred, the estimates may reflect the increased payment of past liabilities.

The estimates are presented on a cash basis. They do not reflect unpaid liabilities, and they may not include late payments. This basis is consistent with the way funds are distributed to localities under the local option room occupancy excise. The data used in the preparation of this report are subject to audit.

Cities and towns that intend to use this report for revenue planning should also recognize that the lodging industry in many areas is highly seasonal. Annual revenue collections are unlikely to be distributed evenly throughout a year.

Inquiries about this report should be forwarded to:

Susan Conway, Research Analyst
Massachusetts Department of Revenue
Bureau of Analysis, Estimation & Research
100 Cambridge Street, Room 800
Boston, Massachusetts 02204

Telephone: (617)727-7702

Definitions

- o **Establishment**--For the purpose of this report, an establishment is defined as a hotel, motel or lodging house which is subject to the room occupancy excise. At the time this report was printed, a regulation and legislation were pending which would further specify the types of establishments subject to the room occupancy excise.
- o **Operator**--For the purpose of this report, an operator is defined as any person(s) operating a hotel, motel or lodging house which is registered with the Massachusetts Department of Revenue in order to collect the room occupancy excise.

Data Presentation

- o **Collections per Percentage Point**--The collections shown for each city and town are per percentage point (actual fiscal 1987 collections divided by 5.7). The information is presented this way to allow communities to determine what tax rate, between 0-4%, best suits their revenue needs. For example, if a city or town wished to impose the tax at a 4.0% rate, it should multiply the amount shown in the report by four. This will be a reasonable estimate of that city or town's potential revenue from the local option room occupancy excise during a comparable fiscal period.
- o **Letter Codes**--For reasons of taxpayer confidentiality, the Department of Revenue cannot release the amount of tax it collected from an individual operator. A letter code signifying a dollar range is therefore substituted for cities and towns with only one or two establishments. For example, the letter "D" stands for annual percentage point collections between \$4,000 and \$9,999. A key to these codes is presented at the end of this report.
- o **NA--Not Applicable**. According to Department of Revenue records, no operator in this city or town has remitted any room occupancy excise tax in fiscal 1987. If a city or town disagrees with this assessment, please inform the Department of Revenue.
- o **Establishment Crossing City or Town Lines**--An asterisk (*) denotes that an establishment in this city or town crosses the boundary into another locality. In such cases, the local option room occupancy excise revenues that the city or town could actually receive from this establishment will vary depending on whether or not the bordering locality has also enacted a local tax. For the purpose of this report, state room occupancy excise revenues collected from establishments crossing city or town lines have been divided equally among the affected cities and towns.

CITY/TOWN	FISCAL YEAR 87 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 87 COLLECTIONS PER PERCENTAGE POINT
ABINGTON	NA	BARNSTABLE	\$244,753
ACTON*	D	BARRE	A
ACUSHNET	NA	BECKET	\$230
ADAMS	\$667	BEDFORD	\$83,925
AGAWAM	C	BELCHERTOWN	NA
ALFORD	NA	BELLINGHAM	A
AMESBURY	C	BELMONT	NA
AMHERST	\$7,228	BERKLEY	NA
ANDOVER	\$71,370	BERLIN	NA
ARLINGTON	A	BERNARDSTON	\$3,077
ASHBURNHAM	NA	BEVERLY	C
ASHBY	NA	BILLERICA	NA
ASHFIELD	A	BLACKSTONE	NA
ASHLAND	NA	BLANDFORD	NA
ATHOL	A	BOLTON	C
ATTLEBORO	\$30,764	BOSTON	\$2,739,337
AUBURN	\$31,016	BOURNE	\$14,526
AVON	NA	BOXBOROUGH	G
AYER	C	BOXFORD	NA

*INDICATES CITY OR TOWN WITH ESTABLISHMENT CROSSING CITY OR TOWN LINES
SEE END OF REPORT FOR EXPLANATION OF LETTER CODES

CITY/TOWN	FISCAL YEAR 87 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 87 COLLECTIONS PER PERCENTAGE POINT
BOYLSTON	NA	CHESTER	NA
BRAINTREE	\$148,191	CHESTERFIELD	NA
BREWSTER	\$16,346	CHICOPEE	\$53,262
BRIDGEWATER	A	CHILMARK	\$3,508
BRIMFIELD	\$837	CLARKSBURG	NA
BROCKTON	\$51,431	CLINTON	C
BROOKFIELD	NA	COHASSET	D
BROOKLINE	\$15,451	COLRAIN	A
BUCKLAND	NA	CONCORD	\$28,461
BURLINGTON	\$135,179	CONWAY	A
CAMBRIDGE	\$480,443	CUMMINGTON	A
CANTON	NA	DALTON	B
CARLISLE	NA	DANVERS*	\$89,712
CARVER	NA	DARTMOUTH	\$17,123
CHARLEMONT	\$1,572	DEDHAM	I
CHARLTON	\$1,207	DEERFIELD	\$10,425
CHATHAM	\$48,401	DENNIS	\$75,871
CHELMSFORD	\$39,892	DIGHTON	NA
CHELSEA	A	DOUGLAS	NA
CHESHIRE	NA	DOVER	NA

*INDICATES CITY OR TOWN WITH ESTABLISHMENT CROSSING CITY OR TOWN LINES
SEE END OF REPORT FOR EXPLANATION OF LETTER CODES

CITY/TOWN	FISCAL YEAR 87 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 87 COLLECTIONS PER PERCENTAGE POINT
DRACUT	NA	FOXBOROUGH	\$8,491
DUDLEY	NA	FRAMINGHAM*	\$138,905
DUNSTABLE	NA	FRANKLIN	NA
DUXBURY	\$3,759	FREETOWN	NA
EAST BRIDGEWATER	NA	GARDNER	NA
EAST BROOKFIELD	NA	GAY HEAD	NA
EAST LONGMEADOW	NA	GEORGETOWN	NA
EASTHAM	\$33,762	GILL	NA
EASTHAMPTON	A	GLoucester	\$40,441
EASTON	C	GOSHEN	A
EDGARTOWN	\$42,145	GOSNOLD	B
EGREMONT	\$1,962	GRAFTON	A
ERVING	A	GRANBY	C
ESSEX	\$21,704	GRANVILLE	NA
EVERETT	A	GREAT BARRINGTON	\$13,714
FAIRHAVEN	\$20,226	GREENFIELD	\$19,057
FALL RIVER	\$7,289	GROTON	NA
FALMOUTH	\$121,391	GROVELAND	NA
FITCHBURG	C	HADLEY	\$10,221
FLORIDA	B	HALIFAX	NA

*INDICATES CITY OR TOWN WITH ESTABLISHMENT CROSSING CITY OR TOWN LINES
SEE END OF REPORT FOR EXPLANATION OF LETTER CODES

CITY/TOWN	FISCAL YEAR 87 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 87 COLLECTIONS PER PERCENTAGE POINT
	A		A
HAMILTON	A	HOPKINTON	A
HAMPDEN	NA	HUBBARDSTON	NA
HANCOCK	\$13,133	HUDSON	A
HANOVER	B	HULL	\$3,811
HANSON	NA	HUNTINGTON	A
HARDWICK	NA	IPSWICH	C
HARVARD	NA	KINGSTON	\$9,693
HARWICH	\$50,729	LAKEVILLE	NA
HATFIELD	B	LANCASTER	NA
HAVERHILL	E	LANESBOROUGH	\$2,979
HAWLEY	A	LAWRENCE	\$365
HEATH	NA	LEE	\$15,563
HINGHAM	NA	LEICESTER	NA
HINSDALE	NA	LENOX	\$60,379
HOLBROOK	NA	LEOMINSTER	\$29,074
HOLDEN	NA	LEVERETT	NA
HOLLAND	A	LEXINGTON	\$95,744
HOLLISTON	NA	LEYDEN	NA
HOLYOKE	\$35,600	LINCOLN	NA
HOPEDALE	NA	LITTLETON	A

*INDICATES CITY OR TOWN WITH ESTABLISHMENT CROSSING CITY OR TOWN LINES
SEE END OF REPORT FOR EXPLANATION OF LETTER CODES

CITY/TOWN	FISCAL YEAR 87 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 87 COLLECTIONS PER PERCENTAGE POINT
LONGMEADOW	NA	MENDON	NA
LOWELL	\$61,291	MERRIMAC	NA
LUDLOW	NA	METHUEN	\$3,301
LUNENBURG	C	MIDDLEBOROUGH	\$1,079
LYNN	\$18,421	MIDDLEFIELD	NA
LYNNFIELD	NA	MIDDLETON*	F
MALDEN*	\$11,260	MILFORD	\$30,607
MANCHESTER	A	MILLBURY	A
MANSFIELD	I	MILLIS	NA
MARBLEHEAD	\$5,625	MILLVILLE	NA
MARION	A	MILTON	NA
MARLBOROUGH	\$67,048	MONROE	NA
MARSHFIELD	\$3,288	MONSON	A
MASHPEE	\$36,757	MONTAGUE	B
MATTAPoisETT	A	MONTEREY	A
MAYNARD*	B	MONTGOMERY	NA
MEDFIELD	NA	MT. WASHINGTON	NA
MEDFORD	NA	NAHANT	NA
MEDWAY	NA	NANTUCKET	\$114,683
MELROSE*	C	NATICK*	\$96,090

*INDICATES CITY OR TOWN WITH ESTABLISHMENT CROSSING CITY OR TOWN LINES
SEE END OF REPORT FOR EXPLANATION OF LETTER CODES

CITY/TOWN	FISCAL YEAR 87		CITY/TOWN	FISCAL YEAR 87	
	COLLECTIONS PER PERCENTAGE POINT			COLLECTIONS PER PERCENTAGE POINT	
NEEDHAM	D		NORWELL		\$2,219
NEW ASHFORD	\$7,586		NORWOOD		G
NEW BEDFORD	\$10,657		OAK BLUFFS		\$13,587
NEW BRAINTREE	NA		OAKHAM		NA
NEW MARLBOROUGH	B		ORANGE		C
NEW SALEM	NA		ORLEANS		\$35,247
NEWBURY	NA		OTIS		C
NEWBURYPORT	\$8,461		OXFORD		NA
NEWTON	\$272,593		PALMER		A
NORFOLK	NA		PAXTON		NA
NORTH ADAMS	\$9,283		PEABODY		\$67,015
NORTH ANDOVER	D		PELHAM		NA
NORTH ATTLEBOROUGH	\$12,740		PEMBROKE		NA
NORTH BROOKFIELD	NA		PEPPERELL		NA
NORTH READING	A		PERU		NA
NORTHAMPTON	\$28,352		PETERSHAM		A
NORTHBOROUGH*	E		PHILLIPSTON		A
NORTHBRIDGE	B		PITTSFIELD		\$39,314
NORTHFIELD	\$698		PLAINFIELD		NA
NORTON	NA		PLAINVILLE		B

*INDICATES CITY OR TOWN WITH ESTABLISHMENT CROSSING CITY OR TOWN LINES
SEE END OF REPORT FOR EXPLANATION OF LETTER CODES

CITY/TOWN	FISCAL YEAR 87 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 87 COLLECTIONS PER PERCENTAGE POINT
PLYMOUTH	\$63,538	SALISBURY	\$12,128
PLYMPTON	NA	SANDISFIELD	\$183
PRINCETON	B	SANDWICH	\$24,585
PROVINCETOWN	\$98,481	SAUGUS*	\$19,679
QUINCY	\$19,241	SAVOY	NA
RANDOLPH	H	SCITUATE	\$4,337
RAYNHAM	F	SEEKONK	\$44,345
READING	NA	SHARON	\$14,298
REHOBOTH	A	SHEFFIELD	\$2,118
REVERE	\$19,225	SHELBYNE	\$1,129
RICHMOND	B	SHERBORN	NA
ROCHESTER	B	SHIRLEY	NA
ROCKLAND	E	SHREWSBURY	\$9,791
ROCKPORT	\$39,040	SHUTESBURY	NA
ROWE	NA	SOMERSET	\$16,423
ROWLEY	A	SOMERVILLE	G
ROYALSTON	NA	SOUTH HADLEY	NA
RUSSELL	A	SOUTHAMPTON	NA
RUTLAND	NA	SOUTHBOROUGH	E
SALEM	\$15,471	SOUTHBRIDGE	NA

*INDICATES CITY OR TOWN WITH ESTABLISHMENT CROSSING CITY OR TOWN LINES
SEE END OF REPORT FOR EXPLANATION OF LETTER CODES

CITY/TOWN	FISCAL YEAR 87 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 87 COLLECTIONS PER PERCENTAGE POINT
SOUTHWICK	A	TOWNSEND	\$377
SPENCER	A	TRURO	\$43,916
SPRINGFIELD	\$36,431	TYNGSBOROUGH	NA
STERLING	A	TYRINGHAM	A
STOCKBRIDGE	\$29,689	UPTON	B
STONEHAM	B	UXBRIDGE	C
STOUGHTON	B	WAKEFIELD	H
STOW	NA	WALES	NA
STURBRIDGE	\$96,187	WALPOLE	C
SUDBURY	D	WALTHAM	\$64,315
SUNDERLAND	NA	WARE	\$712
SUTTON	D	WAREHAM	\$6,096
SWAMPSCOTT	C	WARREN	NA
SWANSEA	A	WARWICK	A
TAUNTON	A	WASHINGTON	A
TEMPLETON	NA	WATERTOWN	D
TEWKSBURY	\$37,459	WAYLAND	NA
TISBURY	\$12,396	WEBSTER	C
TOLLAND	A	WELLESLEY	E
TOPSFIELD	NA	WELLFLEET	\$15,835

*INDICATES CITY OR TOWN WITH ESTABLISHMENT CROSSING CITY OR TOWN LINES
SEE END OF REPORT FOR EXPLANATION OF LETTER CODES

CITY/TOWN	FISCAL YEAR 87 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 87 COLLECTIONS PER PERCENTAGE POINT
WENDELL	NA	WEYMOUTH	D
WENHAM	NA	WHATELY	\$1,087
WEST BOYLSTON	\$6,786	WHITMAN	C
WEST BRIDGEWATER	A	WILBRAHAM	C
WEST BROOKFIELD	C	WILLIAMSBURG	A
WEST NEWBURY	NA	WILLIAMSTOWN	\$43,277
WEST SPRINGFIELD	\$83,931	WILMINGTON	NA
WEST STOCKBRIDGE	\$2,595	WINCHENDON	B
WEST TISBURY	\$2,104	WINCHESTER	NA
WESTBOROUGH*	\$18,550	WINDSOR	NA
WESTFIELD	\$7,649	WINTHROP	C
WESTFORD	E	WOBURN	\$126,617
WESTHAMPTON	NA	WORCESTER	\$112,009
WESTMINSTER	D	WORTHINGTON	A
WESTON	NA	WRENTHAM	C
WESTPORT	\$664	YARMOUTH	\$231,971
WESTWOOD	C		

*INDICATES CITY OR TOWN WITH ESTABLISHMENT CROSSING CITY OR TOWN LINES

EXPLANATION OF LETTER CODES

NA: NOT APPLICABLE
A: LESS THAN \$500
B: \$500 - \$999
C: \$1,000 - \$3,999
D: \$4,000 - \$9,999

E: \$10,000 - \$19,999
F: \$20,000 - \$29,999
G: \$30,000 - \$39,999
H: \$40,000 - \$49,999
I: \$50,000 - \$59,999

MASS. RI.17:988

GENERAL COLLECTION
UNIVERSITY OF MASSACHUSETTS
SEP 14, 1993

ROOM OCCUPANCY REVENUE REPORT

For the 351 Cities and Towns
Fiscal Year 1988



Massachusetts Department of Revenue
Bureau of Analysis, Estimation and Research

Stephen W. Kidder
Commissioner

April 1989

MASSACHUSETTS DEPARTMENT OF REVENUE

ROOM OCCUPANCY REVENUE REPORT
Fiscal Year 1988

In July 1985, the Massachusetts Legislature enacted a local option room occupancy excise, which allows cities and towns to levy up to 4% of a hotel, motel or lodging house's taxable rents. In communities which adopt the excise, operators of hotels, motels and lodging houses must collect the local tax and remit it to the State, along with the 5.7% State room occupancy tax. As of June 30, 1988, 94 of the 351 cities and towns in the Commonwealth imposed a local option room occupancy excise.

As a service to cities and towns, the Department of Revenue (DOR) has estimated the amount of State room occupancy excise it collected from each locality during fiscal year 1988 (July 1, 1987 -- June 30, 1988). The estimates, which are presented in this report, are intended to help communities determine the amount of revenue that could be collected under a local option room occupancy excise during a comparable fiscal period. The figures in this report do not represent revenues actually collected for communities under the local option room occupancy tax.

In addition to payments of current tax liabilities, the estimates reflect payments of past tax liabilities, penalties, and interest which might not be owed to a city or town under the more recent local option excise. In cities and towns where significant room occupancy audit activity occurred, the estimates may reflect the increased payment of past liabilities.

The estimates are presented on a cash basis. They do not reflect unpaid liabilities, and they may not include late payments. This basis is consistent with the way funds are distributed to localities under the local option room occupancy excise. The data used in the preparation of this report are subject to audit.

Cities and towns that intend to use this report for revenue planning should also recognize that the lodging industry in many areas is highly seasonal. Annual revenue collections are unlikely to be distributed evenly throughout a year.

Inquiries about this report should be forwarded to:

Susan Conway, Program Manager
Massachusetts Department of Revenue
Bureau of Analysis, Estimation & Research
100 Cambridge Street, Room 800
Boston, Massachusetts 02204

Telephone: (617)727-7702

Definitions

- o **Establishment**--For the purpose of this report, an establishment is defined as a hotel, motel or lodging house which is subject to the room occupancy excise under M.G.L. Chapter 64G, s. 1, 2, and 3. Recent legislation has further specified that, effective May 10, 1988, owner-occupied bed and breakfast establishments with four or more rooms are subject to the room occupancy excise. Smaller bed and breakfast homes and certain other establishments are exempt from the room occupancy excise. Exempt establishments include lodging accommodations at federal, state or municipal institutions, or at religious, charitable, educational or philanthropic institutions; certain summer camps for children aged eighteen or under or for developmentally disabled individuals; and certain other facilities, such as convalescent homes or homes for the aged.
- o **Operator**--For the purpose of this report, an operator is defined as any person(s) operating an establishment which is registered with the Department of Revenue in order to collect the room occupancy excise.

Data Presentation

- o **Collections per Percentage Point**--The collections shown for each city and town are per percentage point (actual fiscal 1988 collections divided by 5.7). The information is presented this way to allow communities to determine what tax rate, between 0-4%, best suits their revenue needs. For example, if a city or town wished to impose the tax at a 4.0% rate, it should multiply the amount shown in the report by four. This will be a reasonable estimate of that city or town's potential revenue from the local option room occupancy excise during a comparable fiscal period.
- o **Letter Codes**--For reasons of taxpayer confidentiality, the Department of Revenue cannot release the amount of tax it collected from an individual operator. A letter code signifying a dollar range is therefore substituted for cities and towns with only one or two establishments. For example, the letter "D" stands for annual percentage point collections between \$4,000 and \$9,999. A key to these codes appears at the bottom of each page of data.
- o **NA--Not Applicable**. According to Department of Revenue records, no operator in this city or town has remitted any room occupancy excise tax in fiscal 1988. If a city or town disagrees with this assessment, please inform the Department of Revenue.
- o **Establishment Crossing City or Town Lines**--An asterisk (*) denotes that an establishment in this city or town crosses the boundary into another locality. In such cases, the local option room occupancy excise revenues that the city or town could actually receive from this establishment will vary depending on whether or not the bordering locality has also enacted a local tax. For the purpose of this report, State room occupancy excise revenues collected from establishments crossing city or town lines have been divided equally among the affected cities and towns.

ESTIMATED FISCAL YEAR 1988 COLLECTIONS PER PERCENTAGE POINT:
 COUNTY AND STATE TOTALS

COUNTY	FISCAL YEAR 1988 COLLECTIONS PER PERCENTAGE POINT
BARNSTABLE	\$1,136,043
BERKSHIRE	\$257,318
BRISTOL	\$253,857
DUKES	\$86,454*
ESSEX	\$550,401
FRANKLIN	\$38,748
HAMPDEN	\$218,878
HAMPSHIRE	\$64,300
MIDDLESEX	\$2,108,553
NANTUCKET	\$127,623
NORFOLK	\$454,775
PLYMOUTH	\$177,441
SUFFOLK	\$3,192,381
WORCESTER	\$437,702
STATE TOTAL	\$9,104,474*

* For reasons of taxpayer confidentiality, Dukes County and State totals exclude the Town of Gosnold. A letter coded estimate of Gosnold's collections per percentage point is shown in the following table of city and town estimates.

CITY/TOWN	FISCAL YEAR 1988		CITY/TOWN	FISCAL YEAR 1988	
	COLLECTIONS PER PERCENTAGE POINT			COLLECTIONS PER PERCENTAGE POINT	
ABINGTON	NA		BARNSTABLE	\$240,257	
ACTON*	C		BARRE		C
ACUSHNET	NA		BECKET		A
ADAMS	\$2,535		BEDFORD	\$89,713	
AGAWAM	B		BELCHERTOWN		NA
ALFORD	NA		BELLINGHAM		A
AMESBURY	D		BELMONT		NA
AMHERST	\$8,702		BERKLEY		NA
ANDOVER	\$145,386		BERLIN		NA
ARLINGTON	A		BERNARDSTON	\$2,848	
ASHBURNHAM	NA		BEVERLY		C
ASHBY	NA		BILLERICA		NA
ASHFIELD	A		BLACKSTONE		NA
ASHLAND	NA		BLANDFORD		NA
ATHOL	A		BOLTON		C
ATTLEBORO	\$28,678		BOSTON	\$3,156,443	
AUBURN	\$28,148		BOURNE		\$16,210
AVON	NA		BOXBOROUGH		F
AYER	C		BOXFORD		NA

*INDICATES CITY OR TOWN WITH ESTABLISHMENT CROSSING CITY OR TOWN LINES

EXPLANATION OF LETTER CODES

NA: NOT APPLICABLE	E: \$10,000 - \$19,999
A: LESS THAN \$500	F: \$20,000 - \$29,999
B: \$500 - \$999	G: \$30,000 - \$39,999
C: \$1,000 - \$3,999	H: \$40,000 - \$49,999
D: \$4,000 - \$9,999	I: \$50,000 - \$59,999

CITY/TOWN	FISCAL YEAR 1988 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 1988 COLLECTIONS PER PERCENTAGE POINT
BOYLSTON	NA	CHESTER	NA
BRAINTREE	\$141,408	CHESTERFIELD	NA
BREWSTER	\$44,283	CHICOPEE	\$46,631
BRIDGEWATER	A	CHILMARK	\$4,188
BRIMFIELD	\$906	CLARKSBURG	NA
BROCKTON	\$45,674	CLINTON	C
BROOKFIELD	NA	COHASSET	D
BROOKLINE	\$43,578	COLRAIN	A
BUCKLAND	NA	CONCORD	\$26,440
BURLINGTON	\$200,992	CONWAY	A
CAMBRIDGE	\$645,951	CUMMINGTON	A
CANTON	NA	DALTON	C
CARLISLE	NA	DANVERS*	\$90,271
CARVER	NA	DARTMOUTH	\$24,468
CHARLEMONT	\$1,363	DEDHAM	\$63,547
CHARLTON	\$1,486	DEERFIELD	\$7,415
CHATHAM	\$54,121	DENNIS	\$78,429
CHELMSFORD	\$38,400	DIGHTON	NA
CHELSEA	A	DOUGLAS	NA
CHESHIRE	NA	DOVER	NA

*INDICATES CITY OR TOWN WITH ESTABLISHMENT CROSSING CITY OR TOWN LINES

EXPLANATION OF LETTER CODES

NA: NOT APPLICABLE
A: LESS THAN \$500
B: \$500 - \$999
C: \$1,000 - \$3,999
D: \$4,000 - \$9,999

E: \$10,000 - \$19,999
F: \$20,000 - \$29,999
G: \$30,000 - \$39,999
H: \$40,000 - \$49,999
I: \$50,000 - \$59,999

CITY/TOWN	FISCAL YEAR 1988 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 1988 COLLECTIONS PER PERCENTAGE POINT
DRACUT	NA	FOXBOROUGH	\$9,457
DUDLEY	NA	FRAMINGHAM*	\$156,459
DUNSTABLE	NA	FRANKLIN	NA
DUXBURY	\$1,743	FREETOWN	NA
EAST BRIDGEWATER	NA	GARDNER	A
EAST BROOKFIELD	NA	GAY HEAD	NA
EAST LONGMEADOW	NA	GEORGETOWN	NA
EASTHAM	\$33,833	GILL	NA
EASTHAMPTON	A	GLOUCESTER	\$42,908
EASTON	C	GOSHEN	A
EDGARTOWN	\$50,791	GOSNOLD	B
EGREMONT	\$1,158	GRAFTON	A
ERVING	NA	GRANBY	\$2,137
ESSEX	C	GRANVILLE	NA
EVERETT	A	GREAT BARRINGTON	\$16,507
FAIRHAVEN	\$17,012	GREENFIELD	\$20,315
FALL RIVER	\$8,015	GROTON	NA
FALMOUTH	\$125,851	GROVELAND	NA
FITCHBURG	C	HADLEY	\$10,982
FLORIDA	B	HALIFAX	NA

*INDICATES CITY OR TOWN WITH ESTABLISHMENT CROSSING CITY OR TOWN LINES

EXPLANATION OF LETTER CODES

NA: NOT APPLICABLE	E: \$10,000 - \$19,999
A: LESS THAN \$500	F: \$20,000 - \$29,999
B: \$500 - \$999	G: \$30,000 - \$39,999
C: \$1,000 - \$3,999	H: \$40,000 - \$49,999
D: \$4,000 - \$9,999	I: \$50,000 - \$59,999

CITY/TOWN	FISCAL YEAR 1988 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 1988 COLLECTIONS PER PERCENTAGE POINT
HAMILTON	A	HOPKINTON	A
HAMPDEN	NA	HUBBARDSTON	NA
HANCOCK	\$15,393	HUDSON	A
HANOVER	B	HULL	\$2,987
HANSON	NA	HUNTINGTON	A
HARDWICK	A	IPSWICH	C
HARVARD	NA	KINGSTON	\$10,984
HARWICH	\$43,414	LAKEVILLE	NA
HATFIELD	B	LANCASTER	NA
HAVERHILL	E	LANESBOROUGH	\$3,183
HAWLEY	A	LAWRENCE	\$11,476
HEATH	NA	LEE	\$19,963
HINGHAM	NA	LEICESTER	NA
HINSDALE	NA	LENOX	\$74,690
HOLBROOK	NA	LEOMINSTER	\$28,051
HOLDEN	NA	LEVERETT	NA
HOLLAND	A	LEXINGTON	\$72,459
HOLLISTON	NA	LEYDEN	NA
HOLYoke	\$32,503	LINCOLN	NA
HOPEDALE	NA	LITTLETON	A

*INDICATES CITY OR TOWN WITH ESTABLISHMENT CROSSING CITY OR TOWN LINES

EXPLANATION OF LETTER CODES

NA: NOT APPLICABLE	E: \$10,000 - \$19,999
A: LESS THAN \$500	F: \$20,000 - \$29,999
B: \$500 - \$999	G: \$30,000 - \$39,999
C: \$1,000 - \$3,999	H: \$40,000 - \$49,999
D: \$4,000 - \$9,999	I: \$50,000 - \$59,999

CITY/TOWN	FISCAL YEAR 1988 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 1988 COLLECTIONS PER PERCENTAGE POINT
	NA		NA
LONGMEADOW	NA	MENDON	NA
LOWELL	\$71,013	MERRIMAC	NA
LUDLOW	NA	METHUEN	\$5,926
LUNENBURG	C	MIDDLEBOROUGH	\$1,422
LYNN	\$14,689	MIDDLEFIELD	NA
LYNNFIELD	NA	MIDDLETON*	F
MALDEN*	\$20,736	MILFORD	G
MANCHESTER	C	MILLBURY	A
MANSFIELD	I	MILLIS	NA
MARBLEHEAD	\$7,438	MILLVILLE	NA
MARION	A	MILTON	NA
MARLBOROUGH	\$94,272	MONROE	NA
MARSHFIELD	\$3,428	MONSON	A
MASHPEE	\$38,950	MONTAGUE	B
MATTAPoisETT	A	MONTEREY	A
MAYNARD*	B	MONTGOMERY	NA
MEDFIELD	NA	MT. WASHINGTON	NA
MEDFORD	NA	NAHANT	NA
MEDWAY	NA	NANTUCKET	\$127,623
MELROSE*	C	NATICK*	\$97,851

*INDICATES CITY OR TOWN WITH ESTABLISHMENT CROSSING CITY OR TOWN LINES

EXPLANATION OF LETTER CODES

NA: NOT APPLICABLE	E: \$10,000 - \$19,999
A: LESS THAN \$500	F: \$20,000 - \$29,999
B: \$500 - \$999	G: \$30,000 - \$39,999
C: \$1,000 - \$3,999	H: \$40,000 - \$49,999
D: \$4,000 - \$9,999	I: \$50,000 - \$59,999

CITY/TOWN	FISCAL YEAR 1988		CITY/TOWN	FISCAL YEAR 1988	
	COLLECTIONS PER	PERCENTAGE POINT		COLLECTIONS PER	PERCENTAGE POINT
NEEDHAM	H		NORWELL		\$5,120
NEW ASHFORD	\$6,969		NORWOOD		G
NEW BEDFORD	\$14,268		OAK BLUFFS		\$14,074
NEW BRAINTREE	NA		OAKHAM		NA
NEW MARLBOROUGH	A		ORANGE		C
NEW SALEM	NA		ORLEANS		\$33,660
NEWBURY	A		OTIS		A
NEWBURYPORT	\$8,356		OXFORD		NA
NEWTON	\$234,600		PALMER		A
NORFOLK	NA		PAXTON		NA
NORTH ADAMS	\$5,172		PEABODY		\$72,534
NORTH ANDOVER	C		PELHAM		NA
NORTH ATTLEBOROUGH	\$15,135		PEMBROKE		NA
NORTH BROOKFIELD	NA		PEPPERELL		NA
NORTH READING	A		PERU		NA
NORTHAMPTON	\$40,295		PETERSHAM		A
NORTHBOROUGH	E		PHILLIPSTON		A
NORTHBRIDGE	B		PITTSFIELD		\$38,999
NORTHFIELD	\$612		PLAINFIELD		NA
NORTON	NA		PLAINVILLE		C

*INDICATES CITY OR TOWN WITH ESTABLISHMENT CROSSING CITY OR TOWN LINES

EXPLANATION OF LETTER CODES

NA: NOT APPLICABLE
 A: LESS THAN \$500
 B: \$500 - \$999
 C: \$1,000 - \$3,999
 D: \$4,000 - \$9,999

E: \$10,000 - \$19,999
 F: \$20,000 - \$29,999
 G: \$30,000 - \$39,999
 H: \$40,000 - \$49,999
 I: \$50,000 - \$59,999

CITY/TOWN	FISCAL YEAR 1988 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 1988 COLLECTIONS PER PERCENTAGE POINT
PLYMOUTH	\$77,362	SALISBURY	\$11,996
PLYMPTON	NA	SANDISFIELD	\$392
PRINCETON	B	SANDWICH	\$22,339
PROVINCETOWN	\$94,557	SAUGUS*	\$21,912
QUINCY	\$23,282	SAVOY	NA
RANDOLPH	F	SCITUATE	D
RAYNHAM	F	SEEKONK	\$43,979
READING	NA	SHARON	\$18,124
REHOBOTH	A	SHEFFIELD	\$2,322
REVERE	\$32,988	SHELBURNE	\$913
RICHMOND	B	SHERBORN	NA
ROCHESTER	B	SHIRLEY	NA
ROCKLAND	E	SHREWSBURY	\$13,886
ROCKPORT	\$40,066	SHUTESBURY	NA
ROWE	NA	SOMERSET	\$14,745
ROWLEY	A	SOMERVILLE	G
ROYALSTON	NA	SOUTH HADLEY	NA
RUSSELL	NA	SOUTHAMPTON	NA
RUTLAND	NA	SOUTHBOROUGH	E
SALEM	\$13,725	SOUTHBRIDGE	NA

*INDICATES CITY OR TOWN WITH ESTABLISHMENT CROSSING CITY OR TOWN LINES

EXPLANATION OF LETTER CODES

NA: NOT APPLICABLE	E: \$10,000 - \$19,999
A: LESS THAN \$500	F: \$20,000 - \$29,999
B: \$500 - \$999	G: \$30,000 - \$39,999
C: \$1,000 - \$3,999	H: \$40,000 - \$49,999
D: \$4,000 - \$9,999	I: \$50,000 - \$59,999

CITY/TOWN	FISCAL YEAR 1988 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 1988 COLLECTIONS PER PERCENTAGE POINT
SOUTHWICK	A	TOWNSEND	\$476
SPENCER	A	TRURO	\$40,322
SPRINGFIELD	\$50,795	TYNGSBOROUGH	NA
STERLING	A	TYRINGHAM	A
STOCKBRIDGE	\$23,600	UPTON	A
STONEHAM	B	UXBRIDGE	C
STOUGHTON	B	WAKEFIELD	G
STOW	NA	WALES	NA
STURBRIDGE	\$77,259	WALPOLE	C
SUDBURY	D	WALTHAM	\$62,461
SUNDERLAND	NA	WARE	\$750
SUTTON	D	WAREHAM	\$6,232
SWAMPSCOTT	D	WARREN	NA
SWANSEA	A	WARWICK	A
TAUNTON	A	WASHINGTON	B
TEMPLETON	NA	WATERTOWN	D
TEWKSBURY	\$22,445	WAYLAND	NA
TISBURY	\$14,820	WEBSTER	B
TOLLAND	A	WELLESLEY	\$18,997
TOPSFIELD	NA	WELLFLEET	\$16,342

*INDICATES CITY OR TOWN WITH ESTABLISHMENT CROSSING CITY OR TOWN LINES

EXPLANATION OF LETTER CODES

NA: NOT APPLICABLE	E: \$10,000 - \$19,999
A: LESS THAN \$500	F: \$20,000 - \$29,999
B: \$500 - \$999	G: \$30,000 - \$39,999
C: \$1,000 - \$3,999	H: \$40,000 - \$49,999
D: \$4,000 - \$9,999	I: \$50,000 - \$59,999

CITY/TOWN	FISCAL YEAR 1988 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 1988 COLLECTIONS PER PERCENTAGE POINT
	NA		D
WENDELL	NA	WEYMOUTH	
WENHAM	NA	WHATELY	\$1,842
WEST BOYLSTON	\$7,643	WHITMAN	C
WEST BRIDGEWATER	A	WILBRAHAM	C
WEST BROOKFIELD	C	WILLIAMSBURG	A
WEST NEWBURY	NA	WILLIAMSTOWN	\$38,740
WEST SPRINGFIELD	\$77,344	WILMINGTON	NA
WEST STOCKBRIDGE	\$3,164	WINCHENDON	B
WEST TISBURY	\$2,581	WINCHESTER	NA
WESTBOROUGH	H	WINDSOR	NA
WESTFIELD	\$7,355	WINTHROP	C
WESTFORD	D	WOBURN	\$139,534
WESTHAMPTON	NA	WORCESTER	\$138,953
WESTMINSTER	D	WORTHINGTON	A
WESTON	NA	WRENTHAM	C
WESTPORT	\$950	YARMOUTH	\$253,475
WESTWOOD	C		

*INDICATES CITY OR TOWN WITH ESTABLISHMENT CROSSING CITY OR TOWN LINES

EXPLANATION OF LETTER CODES

NA: NOT APPLICABLE
 A: LESS THAN \$500
 B: \$500 - \$999
 C: \$1,000 - \$3,999
 D: \$4,000 - \$9,999

E: \$10,000 - \$19,999
 F: \$20,000 - \$29,999
 G: \$30,000 - \$39,999
 H: \$40,000 - \$49,999
 I: \$50,000 - \$59,999

MASS. RI.17 : 489

ROOM OCCUPANCY REVENUE REPORT

For the 351 Cities and Towns
Fiscal Year 1989

COLLECTION OF JAMES LEWIS
SERIALS
FEB 1993
Massachusetts
Department of Revenue



Massachusetts Department of Revenue

Bureau of Analysis, Estimation and Research

Stephen W. Kidder
Commissioner

June 1990

MASSACHUSETTS DEPARTMENT OF REVENUE

ROOM OCCUPANCY REVENUE REPORT
Fiscal Year 1989

In July 1985, the Massachusetts Legislature enacted a local option room occupancy excise, which allows cities and towns to levy a tax of up to 4% of the taxable rents of hotels, motels and lodging houses. In communities which adopt the excise, operators of hotels, motels and lodging houses must collect the local tax and remit it to the State, along with the 5.7% State room occupancy tax.

In fiscal year 1989 (July 1, 1988 - June 30, 1989), a total of 226 of the 351 cities and towns in the Commonwealth had rents which could be taxed under a local excise if enacted by the community. As of June 30, 1989, 106 of these cities and towns imposed a local option room occupancy excise, an increase of 12 from a year earlier.

As a service to cities and towns, this report provides information on the revenue that localities are able to raise under the local option room occupancy excise. The information presented is of two types, depending on whether the city or town had or had not adopted the excise prior to fiscal year 1989.

For those cities and towns which had not adopted the local excise by July 1, 1988, the Department of Revenue (DOR) has used State tax collection data to estimate the amount of local excise it would have collected for each locality during fiscal year 1989 if the local excise had become effective on July 1, 1988. For cities and towns which had adopted the local option room occupancy excise on or before July 1, 1988, DOR has compiled actual local tax collections.* Based on these amounts, DOR presents an estimate of the local revenues that would be raised for every 1% of excise imposed.

Limitations of the Data

The estimates are presented on a cash basis, and therefore do not reflect unpaid liabilities or payments received after the close of the fiscal period. This basis is consistent with the way funds are distributed to localities under the local option room occupancy excise. The tax amounts underlying the data presented in this report are subject to audit verification.

* Local tax collections figures presented in this report are for the period July 1, 1988 to June 30, 1989. For this reason, they will not exactly match the amount of revenues received by localities in the December 1988 and June 1989 distributions. These distributions represented collections over the periods June 1, 1988 to November 30, 1988 and December 1, 1988 to May 31, 1989, respectively.

For cities and towns which enacted or changed the rate of the local room occupancy excise mid-year, an estimate was made using State tax collections data. These cities and towns have been identified in the report.

Cities and towns that intend to use this report for revenue planning should consider the following points:

- o Estimates of fiscal year collections presented in the report are only an approximation of the amount of funds that would have been distributed to localities during fiscal year 1989 because funds are distributed on a slightly different fiscal cycle.
- o The lodging industry in many areas is highly seasonal. Annual revenue collections are unlikely to be spread evenly throughout a fiscal year; therefore, the semi-annual distributions are generally not equal. This may be of concern to communities considering the impact of the hotel-motel excise on cash flow, and particularly to communities considering adoption of the excise mid-year.
- o Changes in the lodging industry in an individual community from year to year may cause significant swings in excise revenues. Increases or decreases in the level of tourism and the opening or closing of establishments are factors to be considered in projecting excise revenues. Local officials may be in the best position to foresee changes of this type.
- o The methodology used to produce the estimates in this report differs from prior years. Therefore, year-to-year comparisons would generally not be meaningful.

Taxpayer Confidentiality

To protect confidential taxpayer information, some of the revenue estimates in this report have been replaced with a letter code. Exact dollar estimates will be provided to local government officials only, and must be requested in writing. These and other inquiries about this report should be forwarded to:

Susan Conway, Program Manager
Massachusetts Department of Revenue
Bureau of Analysis, Estimation & Research
100 Cambridge Street, Room 800
Boston, Massachusetts 02204
Telephone: (617)727-7702

Enacting the Local Room Occupancy Excise

Inquiries about enacting a local option room occupancy excise should be forwarded to:

Julie Slavet, Program Manager
Massachusetts Department of Revenue
Division of Local Services
200 Portland Street
Boston, Massachusetts 02114
Telephone: (617)727-2700

A list of the cities and towns which have enacted the local room occupancy excise, and the effective date and rate of these local taxes, is provided at the end of this report.

Definitions Used in This Report

- o **Establishment** -- For the purpose of this report, an establishment is defined as a hotel, motel or lodging house which is subject to the room occupancy excise under M.G.L. Chapter 64G, s. 1, 2, and 3. Effective May 10, 1988, owner-occupied bed and breakfast establishments with four or more rooms are subject to the room occupancy excise. Smaller bed and breakfast homes and certain other establishments are exempt from the room occupancy excise. Exempt establishments include lodging accommodations at federal, state or municipal institutions, or at religious, charitable, educational or philanthropic institutions; certain summer camps for children aged eighteen or under or for developmentally disabled individuals; and certain other facilities, such as convalescent homes or homes for the aged.
- o **Operator** -- For the purpose of this report, an operator is defined as any person(s) operating an establishment which is registered with the Department of Revenue in order to collect the room occupancy excise.

Data Presentation

- o **Collections per Percentage Point** -- The collections shown for each city and town are per percentage point (1%) of tax imposed. The information is presented this way to allow communities to determine what tax rate, between 0% and 4%, best suits their revenue needs. For example, if a city or town wished to impose the tax at a 4.0% rate, it should multiply the amount shown in the report by four. This will be a reasonable estimate of that city or town's potential revenue from the local option room occupancy excise during a comparable fiscal period.
- o **Letter Codes** -- For reasons of taxpayer confidentiality, the Department of Revenue cannot publish the amount of tax it collected from an individual operator. A letter code signifying a dollar range is therefore substituted for cities and towns with only one or two establishments. For example, the letter "D" stands for annual percentage point collections between \$4,000 and \$9,999. A key to these codes appears at the bottom of each page of data.

- o **NA -- Not Applicable.** According to Department of Revenue records, no operator in this city or town has remitted any room occupancy excise tax in fiscal 1989. If a city or town disagrees with this assessment, please inform the Department of Revenue.
- o **Establishment Crossing City or Town Lines --** The symbol # denotes that an establishment in this city or town crosses the boundary into another locality. In such cases, the local option room occupancy excise revenues that the city or town could actually receive from this establishment will vary depending on whether or not the bordering locality has also enacted a local tax.

Effective March 1, 1990, the amount of local excise that localities receive from establishments crossing city or town lines will be determined according to a revised regulation. The amount of local excise credited to each adopted town will be determined by multiplying collections for the establishment at the highest rate imposed by the affected cities or towns by a fraction, the numerator of which will be the number of rooms subject to the local option room occupancy excise located in each city or town, and the denominator of which will be the total number of rooms subject to the local room occupancy excise.

Since this regulation was not in effect during FY89, for the purpose of this report, the room occupancy excise revenues collected from an establishment crossing city or town lines have been divided equally among each of the cities and towns which could tax it, regardless of whether they had actually enacted a local tax. Estimates for these communities reflect the amount of local excise that would have been collected for them in fiscal year 1989 if all affected cities and towns had adopted a local excise on or before July 1, 1988.

FISCAL YEAR 1989 STATE ROOM OCCUPANCY TAX COLLECTIONS:
COUNTY AND STATE TOTALS

COUNTY	FISCAL YEAR 1989 COLLECTIONS (\$000)
BARNSTABLE	\$7,071
BERKSHIRE	\$1,615
BRISTOL	\$1,578
DUKES	\$646
ESSEX	\$3,529
FRANKLIN	\$282
HAMPDEN	\$2,133
HAMPSHIRE	\$342
MIDDLESEX	\$13,075
NANTUCKET	\$801
NORFOLK	\$3,027
PLYMOUTH	\$1,130
SUFFOLK	\$19,794
WORCESTER	\$2,874
STATE TOTAL	\$57,896

THIS PAGE HAS BEEN INTENTIONALLY LEFT BLANK
TO PRESERVE PAGE SEQUENCING

CITY/TOWN	FISCAL YEAR 1989 COLLECTIONS PER PERCENTAGE POINT		CITY/TOWN	FISCAL YEAR 1989 COLLECTIONS PER PERCENTAGE POINT	
	NA			NA	
ABINGTON	NA		BARNSTABLE	\$261,683*	
ACTON #	D*		BARRE		C
ACUSHNET	NA		BECKET		A
ADAMS	B		BEDFORD	\$86,757*	
AGAWAM	C		BELCHERTOWN		NA
ALFORD	NA		BELLINGHAM		B
AMESBURY	E**		BELMONT		NA
AMHERST	\$9,923*		BERKLEY		NA
ANDOVER	\$135,338*		BERLIN		NA
ARLINGTON	A		BERNARDSTON	\$1,554	
ASHBURNHAM	NA		BEVERLY		C*
ASHBY	NA		BILLERICA		NA
ASHFIELD	A		BLACKSTONE		NA
ASHLAND	NA		BLANDFORD		NA
ATHOL	A		BOLTON		C
ATTLEBORO	\$25,990		BOSTON	\$3,412,283*	
AUBURN	\$28,137*		BOURNE		\$12,354*
AVON	NA		BOXBOROUGH		G*
AYER	C		BOXFORD		NA

INDICATES CITY OR TOWN WITH ESTABLISHMENT CROSSING CITY OR TOWN LINES

* INDICATES CITY OR TOWN WITH LOCAL OPTION TAX EFFECTIVE ON OR BEFORE 7/1/88

**INDICATES CITY OR TOWN WHICH ENACTED OR CHANGED ITS LOCAL OPTION TAX RATE
MID-YEAR

EXPLANATION OF LETTER CODES

NA: NOT APPLICABLE	F: \$20,000 - \$29,999
A: LESS THAN \$500	G: \$30,000 - \$39,999
B: \$500 - \$999	H: \$40,000 - \$49,999
C: \$1,000 - \$3,999	I: \$50,000 - \$59,999
D: \$4,000 - \$9,999	J: \$60,000 - \$69,999
E: \$10,000 - \$19,999	K: \$70,000 - \$79,999
	L: \$80,000 - \$89,999

CITY/TOWN	FISCAL YEAR 1989 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 1989 COLLECTIONS PER PERCENTAGE POINT
	NA		NA
BOYLSTON	NA	CHESTER	NA
BRAINTREE	\$137,430*	CHESTERFIELD	NA
BREWSTER	\$47,112*	CHICOPEE	\$50,228**
BRIDGEWATER	A	CHILMARK	\$3,609
BRIMFIELD	\$204	CLARKSBURG	NA
BROCKTON	\$36,586*	CLINTON	C
BROOKFIELD	NA	COHASSET	D*
BROOKLINE	\$39,011*	COLRAIN	A
BUCKLAND	NA	CONCORD	\$29,820*
BURLINGTON	\$180,103*	CONWAY	NA
CAMBRIDGE	\$644,446*	CUMMINGTON	A
CANTON	NA	DALTON	B
CARLISLE	NA	DANVERS #	\$124,281*
CARVER	NA	DARTMOUTH	\$22,881*
CHARLEMONT	\$1,556*	DEDHAM	\$91,348*
CHARLTON	C	DEERFIELD	\$12,819
CHATHAM	\$61,647*	DENNIS	\$79,492*
CHELMSFORD	\$40,913*	DIGHTON	NA
CHELSEA	A*	DOUGLAS	NA
CHESHIRE	NA	DOVER	NA

INDICATES CITY OR TOWN WITH ESTABLISHMENT CROSSING CITY OR TOWN LINES

* INDICATES CITY OR TOWN WITH LOCAL OPTION TAX EFFECTIVE ON OR BEFORE 7/1/88

**INDICATES CITY OR TOWN WHICH ENACTED OR CHANGED ITS LOCAL OPTION TAX RATE
MID-YEAR

EXPLANATION OF LETTER CODES

NA: NOT APPLICABLE

F: \$20,000 - \$29,999

A: LESS THAN \$500

G: \$30,000 - \$39,999

B: \$500 - \$999

H: \$40,000 - \$49,999

C: \$1,000 - \$3,999

I: \$50,000 - \$59,999

D: \$4,000 - \$9,999

J: \$60,000 - \$69,999

E: \$10,000 - \$19,999

K: \$70,000 - \$79,999

L: \$80,000 - \$89,999

CITY/TOWN	FISCAL YEAR 1989 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 1989 COLLECTIONS PER PERCENTAGE POINT
DRACUT	A	FOXBOROUGH	\$28,616*
DUDLEY	NA	FRAMINGHAM #	\$151,094*
DUNSTABLE	NA	FRANKLIN	NA
DUXBURY	\$1,814	FREETOWN	NA
EAST BRIDGEWATER	NA	GARDNER	\$12,904
EAST BROOKFIELD	NA	GAY HEAD	A
EAST LONGMEADOW	NA	GEORGETOWN	NA
EASTHAM	\$40,689*	GILL	NA
EASTHAMPTON	A	GLoucester	\$43,556*
EASTON	C	GOSHEN	A
EDGARTOWN	\$70,857*	GOSNOLD	B
EGREMONT	\$2,108	GRAFTON	A
ERVING	NA	GRANBY	C
ESSEX	\$1,702*	GRANVILLE	NA
EVERETT	A	GREAT BARRINGTON	\$15,609
FAIRHAVEN	\$13,830	GREENFIELD	\$22,852
FALL RIVER	\$12,751	GROTON	NA
FALMOUTH	\$134,783*	GROVELAND	NA
FITCHBURG	C	HADLEY	\$10,355*
FLORIDA	B	HALIFAX	NA

INDICATES CITY OR TOWN WITH ESTABLISHMENT CROSSING CITY OR TOWN LINES

* INDICATES CITY OR TOWN WITH LOCAL OPTION TAX EFFECTIVE ON OR BEFORE 7/1/88

**INDICATES CITY OR TOWN WHICH ENACTED OR CHANGED ITS LOCAL OPTION TAX RATE
MID-YEAR

EXPLANATION OF LETTER CODES

NA: NOT APPLICABLE
A: LESS THAN \$500
B: \$500 - \$999
C: \$1,000 - \$3,999
D: \$4,000 - \$9,999
E: \$10,000 - \$19,999

F: \$20,000 - \$29,999
G: \$30,000 - \$39,999
H: \$40,000 - \$49,999
I: \$50,000 - \$59,999
J: \$60,000 - \$69,999
K: \$70,000 - \$79,999
L: \$80,000 - \$89,999

CITY/TOWN	FISCAL YEAR 1989 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 1989 COLLECTIONS PER PERCENTAGE POINT
	A		NA
HAMILTON	A	HOPKINTON	NA
HAMPDEN	NA	HUBBARDSTON	NA
HANCOCK	\$17,333	HUDSON	A
HANOVER	B	HULL	\$1,582**
HANSON	NA	HUNTINGTON	NA
HARDWICK	NA	IPSWICH	C
HARVARD	NA	KINGSTON	\$8,213*
HARWICH	\$50,322*	LAKEVILLE	NA
HATFIELD	B*	LANCASTER	NA
HAVERHILL	E*	LANESBOROUGH	\$2,579
HAWLEY	A	LAWRENCE	\$26,238
HEATH	NA	LEE	\$20,878
HINGHAM	NA	LEICESTER	NA
HINSDALE	NA	LENOX	\$77,431
HOLBROOK	NA	LEOMINSTER	\$32,122
HOLDEN	NA	LEVERETT	NA
HOLLAND	A	LEXINGTON	\$67,083*
HOLLISTON	NA	LEYDEN	NA
HOLYoke	\$36,627**	LINCOLN	NA
HOPEDALE	NA	LITTLETON	A

INDICATES CITY OR TOWN WITH ESTABLISHMENT CROSSING CITY OR TOWN LINES

* INDICATES CITY OR TOWN WITH LOCAL OPTION TAX EFFECTIVE ON OR BEFORE 7/1/88

**INDICATES CITY OR TOWN WHICH ENACTED OR CHANGED ITS LOCAL OPTION TAX RATE
MID-YEAR

EXPLANATION OF LETTER CODES

NA: NOT APPLICABLE

F: \$20,000 - \$29,999

A: LESS THAN \$500

G: \$30,000 - \$39,999

B: \$500 - \$999

H: \$40,000 - \$49,999

C: \$1,000 - \$3,999

I: \$50,000 - \$59,999

D: \$4,000 - \$9,999

J: \$60,000 - \$69,999

E: \$10,000 - \$19,999

K: \$70,000 - \$79,999

CITY/TOWN	FISCAL YEAR 1989 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 1989 COLLECTIONS PER PERCENTAGE POINT
	NA		A
LONGMEADOW	NA	MENDON	A
LOWELL	\$65,165*	MERRIMAC	NA
LUDLOW	NA	METHUEN	\$6,184**
LUNENBURG	C*	MIDDLEBOROUGH	\$9,854*
LYNN	\$8,940*	MIDDLEFIELD	NA
LYNNFIELD	NA	MIDDLETON #	G*
MALDEN #	\$16,525*	MILFORD	F**
MANCHESTER	B	MILLBURY	A
MANSFIELD	\$61,693*	MILLIS	NA
MARBLEHEAD	\$7,781	MILLVILLE	NA
MARION	A	MILTON	NA
MARLBOROUGH	\$131,820*	MONROE	NA
MARSHFIELD	\$3,483**	MONSON	NA
MASHPEE	\$44,633*	MONTAGUE	B
MATTAPoisETT	B	MONTEREY	A
MAYNARD #	A	MONTGOMERY	NA
MEDFIELD	NA	MT. WASHINGTON	NA
MEDFORD	NA	NAHANT	NA
MEDWAY	NA	NANTUCKET	\$122,520**
MELROSE #	D	NATICK #	\$100,768*

INDICATES CITY OR TOWN WITH ESTABLISHMENT CROSSING CITY OR TOWN LINES

* INDICATES CITY OR TOWN WITH LOCAL OPTION TAX EFFECTIVE ON OR BEFORE 7/1/88

**INDICATES CITY OR TOWN WHICH ENACTED OR CHANGED ITS LOCAL OPTION TAX RATE
MID-YEAR

EXPLANATION OF LETTER CODES

NA: NOT APPLICABLE

F: \$20,000 - \$29,999

A: LESS THAN \$500

G: \$30,000 - \$39,999

B: \$500 - \$999

H: \$40,000 - \$49,999

C: \$1,000 - \$3,999

I: \$50,000 - \$59,999

D: \$4,000 - \$9,999

J: \$60,000 - \$69,999

E: \$10,000 - \$19,999

K: \$70,000 - \$79,999

L: \$80,000 - \$89,999

CITY/TOWN	FISCAL YEAR 1989 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 1989 COLLECTIONS PER PERCENTAGE POINT
NEEDHAM	H*	NORWELL	\$3,013
NEW ASHFORD	\$6,380	NORWOOD	G*
NEW BEDFORD	\$16,069	OAK BLUFFS	\$13,254**
NEW BRAINTREE	NA	OAKHAM	NA
NEW MARLBOROUGH	A	ORANGE	\$1,881
NEW SALEM	NA	ORLEANS	\$32,830*
NEWBURY	A	OTIS	\$175
NEWBURYPORT	\$7,658	OXFORD	NA
NEWTON	\$213,396*	PALMER	A
NORFOLK	NA	PAXTON	NA
NORTH ADAMS	\$5,184	PEABODY	\$68,049*
NORTH ANDOVER	C	PELHAM	NA
NORTH ATTLEBOROUGH	\$15,424	PEMBROKE	NA
NORTH BROOKFIELD	NA	PEPPERELL	NA
NORTH READING	A	PERU	NA
NORTHAMPTON	\$27,666**	PETERSHAM	A
NORTHBOROUGH	F*	PHILLIPSTON	A
NORTHBRIDGE	B	PITTSFIELD	\$40,843
NORTHFIELD	B	PLAINFIELD	NA
NORTON	NA	PLAINVILLE	C*

INDICATES CITY OR TOWN WITH ESTABLISHMENT CROSSING CITY OR TOWN LINES

* INDICATES CITY OR TOWN WITH LOCAL OPTION TAX EFFECTIVE ON OR BEFORE 7/1/88

**INDICATES CITY OR TOWN WHICH ENACTED OR CHANGED ITS LOCAL OPTION TAX RATE
MID-YEAR

EXPLANATION OF LETTER CODES

NA: NOT APPLICABLE

F: \$20,000 - \$29,999

A: LESS THAN \$500

G: \$30,000 - \$39,999

B: \$500 - \$999

H: \$40,000 - \$49,999

C: \$1,000 - \$3,999

I: \$50,000 - \$59,999

D: \$4,000 - \$9,999

J: \$60,000 - \$69,999

E: \$10,000 - \$19,999

K: \$70,000 - \$79,999

L: \$80,000 - \$89,999

CITY/TOWN	FISCAL YEAR 1989 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 1989 COLLECTIONS PER PERCENTAGE POINT
PLYMOUTH	\$80,609*	SALISBURY	\$9,328*
PLYMPTON	NA	SANDISFIELD	\$403
PRINCETON	A	SANDWICH	\$23,777*
PROVINCETOWN	\$104,614*	SAUGUS #	\$20,194*
QUINCY	\$17,497	SAVOY	NA
RANDOLPH	F*	SCITUATE	C
RAYNHAM	D	SEEKONK	\$60,723
READING	NA	SHARON	\$22,533*
REHOBOTH	A	SHEFFIELD	\$2,247
REVERE	\$27,879*	SHELBURN	A
RICHMOND	A	SHERBORN	B**
ROCHESTER	B	SHIRLEY	NA
ROCKLAND	G*	SHREWSBURY	\$15,674*
ROCKPORT	\$37,970	SHUTESBURY	NA
ROWE	NA	SOMERSET	\$16,380*
ROWLEY	A	SOMERVILLE	G*
ROYALSTON	NA	SOUTH HADLEY	NA
RUSSELL	NA	SOUTHAMPTON	NA*
RUTLAND	NA	SOUTHBOROUGH	E*
SALEM	\$20,290**	SOUTHBRIDGE	NA

INDICATES CITY OR TOWN WITH ESTABLISHMENT CROSSING CITY OR TOWN LINES

* INDICATES CITY OR TOWN WITH LOCAL OPTION TAX EFFECTIVE ON OR BEFORE 7/1/88

**INDICATES CITY OR TOWN WHICH ENACTED OR CHANGED ITS LOCAL OPTION TAX RATE
MID-YEAR

EXPLANATION OF LETTER CODES

NA: NOT APPLICABLE
A: LESS THAN \$500
B: \$500 - \$999
C: \$1,000 - \$3,999
D: \$4,000 - \$9,999
E: \$10,000 - \$19,999

F: \$20,000 - \$29,999
G: \$30,000 - \$39,999
H: \$40,000 - \$49,999
I: \$50,000 - \$59,999
J: \$60,000 - \$69,999
K: \$70,000 - \$79,999
L: \$80,000 - \$89,999

CITY/TOWN	FISCAL YEAR 1989 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 1989 COLLECTIONS PER PERCENTAGE POINT
	NA		A*
SOUTHWICK	NA	TOWNSEND	A*
SPENCER	A	TRURO	\$47,132*
SPRINGFIELD	\$134,335	TYNGSBOROUGH	A
STERLING	A*	TYRINGHAM	A
STOCKBRIDGE	\$28,379	UPTON	NA
STONEHAM	C	UXBRIDGE	C
STOUGHTON	C	WAKEFIELD	J*
STOW	NA	WALES	NA
STURBRIDGE	\$118,396*	WALPOLE	C*
SUDBURY	D	WALTHAM	\$73,433*
SUNDERLAND	NA	WARE	\$741
SUTTON	C**	WAREHAM	\$4,975*
SWAMPSCOTT	D**	WARREN	NA
SWANSEA	A	WARWICK	NA
TAUNTON	\$10,772	WASHINGTON	B
TEMPLETON	NA*	WATERTOWN	D
TEWKSBURY	\$28,841*	WAYLAND	NA
TISBURY	\$17,108*	WEBSTER	B
TOLLAND	A	WELLESLEY	\$49,349*
TOPSFIELD	NA	WELLFLEET	\$17,259*

INDICATES CITY OR TOWN WITH ESTABLISHMENT CROSSING CITY OR TOWN LINES

* INDICATES CITY OR TOWN WITH LOCAL OPTION TAX EFFECTIVE ON OR BEFORE 7/1/88

**INDICATES CITY OR TOWN WHICH ENACTED OR CHANGED ITS LOCAL OPTION TAX RATE
MID-YEAR

EXPLANATION OF LETTER CODES

NA: NOT APPLICABLE
A: LESS THAN \$500
B: \$500 - \$999
C: \$1,000 - \$3,999
D: \$4,000 - \$9,999
E: \$10,000 - \$19,999

F: \$20,000 - \$29,999
G: \$30,000 - \$39,999
H: \$40,000 - \$49,999
I: \$50,000 - \$59,999
J: \$60,000 - \$69,999
K: \$70,000 - \$79,999
L: \$80,000 - \$89,999

CITY/TOWN	FISCAL YEAR 1989 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 1989 COLLECTIONS PER PERCENTAGE POINT
	NA		WEYMOUTH
WENDELL	NA	WEYMOUTH	E
WENHAM	NA	WHATELY	\$1,568
WEST BOYLSTON	\$7,042*	WHITMAN	C
WEST BRIDGEWATER	A	WILBRAHAM	C
WEST BROOKFIELD	C	WILLIAMSBURG	NA
WEST NEWBURY	NA	WILLIAMSTOWN	\$39,132
WEST SPRINGFIELD	\$83,337**	WILMINGTON	NA
WEST STOCKBRIDGE	C	WINCHENDON	A
WEST TISBURY	\$2,688	WINCHESTER	NA
WESTBOROUGH	H*	WINDSOR	NA
WESTFIELD	\$7,766*	WINTHROP	C
WESTFORD	L*	WOBURN	\$133,718*
WESTHAMPTON	NA	WORCESTER	\$145,760*
WESTMINSTER	D	WORTHINGTON	A*
WESTON	NA	WRENTHAM	C*
WESTPORT	\$695	YARMOUTH	\$255,176*
WESTWOOD	C		

INDICATES CITY OR TOWN WITH ESTABLISHMENT CROSSING CITY OR TOWN LINES

* INDICATES CITY OR TOWN WITH LOCAL OPTION TAX EFFECTIVE ON OR BEFORE 7/1/88

**INDICATES CITY OR TOWN WHICH ENACTED OR CHANGED ITS LOCAL OPTION TAX RATE
MID-YEAR

EXPLANATION OF LETTER CODES

NA: NOT APPLICABLE
A: LESS THAN \$500
B: \$500 - \$999
C: \$1,000 - \$3,999
D: \$4,000 - \$9,999
E: \$10,000 - \$19,999

F: \$20,000 - \$29,999
G: \$30,000 - \$39,999
H: \$40,000 - \$49,999
I: \$50,000 - \$59,999
J: \$60,000 - \$69,999
K: \$70,000 - \$79,999
L: \$80,000 - \$89,999

THIS PAGE HAS BEEN INTENTIONALLY LEFT BLANK
TO PRESERVE PAGE SEQUENCING

Local Room Occupancy Excise: Rates and Effective Dates

The cities and towns listed below have adopted the room occupancy excise local option at the rate shown. The date on which the town adopted the local option is also listed.

City or Town	Effective Date (YY-MM-DD)	Tax Rate	City or Town	Effective Date (YY-MM-DD)	Tax Rate
Acton	86-07-01	4.00%	Hadley	86-07-01	4.00%
Amesbury	89-02-01	4.00%	Hancock	90-01-01	4.00%
Amherst	88-07-01	4.00%	Harwich	87-01-01	4.00%
Andover	86-07-01	4.00%	Hatfield	86-06-01	4.00%
Auburn	86-11-01	4.00%	Haverhill	85-10-01	4.00%
Barnstable*	86-07-01	2.00%	Holyoke	89-04-01	4.00%
Barnstable*	87-01-01	4.00%	Hull	89-01-01	4.00%
Bedford	86-07-01	4.00%	Kingston	86-08-01	4.00%
Beverly	88-07-01	4.00%	Lawrence	89-07-01	4.00%
Bolton	90-04-01	2.00%	Lee	90-01-01	4.00%
Boston	85-08-01	4.00%	Lenox	90-01-01	4.00%
Bourne	86-07-01	4.00%	Lexington	86-02-01	4.00%
Boxborough*	86-09-01	2.00%	Lowell	88-01-01	4.00%
Boxborough*	87-10-01	4.00%	Lunenburg	86-07-01	4.00%
Braintree	86-07-01	4.00%	Lynn	86-09-01	4.00%
Brewster*	87-01-01	2.00%	Malden	85-11-01	4.00%
Brewster*	88-01-01	4.00%	Mansfield	86-01-01	4.00%
Brockton	86-01-01	4.00%	Marlborough	85-10-01	4.00%
Brookline	86-01-01	4.00%	Marshfield	89-04-01	4.00%
Burlington	85-11-01	4.00%	Mashpee	86-10-01	4.00%
Cambridge	85-11-01	4.00%	Methuen	89-04-01	4.00%
Charlemont	88-07-01	4.00%	Middleborough	88-04-01	4.00%
Chatham	88-07-01	4.00%	Middleton	87-10-01	4.00%
Chelmsford	86-07-01	4.00%	Milford*	88-10-01	2.00%
Chelsea	85-11-01	4.00%	Milford*	90-01-01	3.00%
Chicopee	88-10-01	4.00%	Nantucket*	86-07-01	1.30%
Cohasset*	88-07-01	4.00%	Nantucket*	88-10-01	4.00%
Cohasset*	89-07-01	0.00%	Natick	85-11-01	4.00%
Concord	86-06-01	4.00%	Needham	86-10-01	4.00%
Danvers	87-07-01	4.00%	New Bedford	90-07-01	4.00%
Dartmouth	86-04-01	4.00%	Newburyport	89-10-01	4.00%
Dedham	86-12-01	4.00%	Newton	85-11-01	4.00%
Deerfield	89-07-01	4.00%	Northampton*	87-01-01	2.00%
Dennis*	86-07-01	2.30%	Northampton*	89-01-01	4.00%
Dennis*	87-04-01	4.00%	Northborough	86-09-01	4.00%
Eastham	87-01-01	4.00%	Norwood	87-07-01	4.00%
Edgartown	87-01-01	4.00%	Oak Bluffs	89-01-01	4.00%
Essex	86-07-01	4.00%	Orleans*	87-04-01	2.00%
Falmouth	87-01-01	4.00%	Orleans*	88-04-01	4.00%
Foxborough	86-07-01	4.00%	Peabody	86-01-01	4.00%
Framingham	87-01-01	4.00%	Pittsfield	90-07-01	4.00%
Gloucester	87-01-01	4.00%	Plainfield	89-10-01	4.00%
Great Barrington	90-07-01	4.00%	Plainville	86-10-01	4.00%
Greenfield	89-07-01	4.00%	Plymouth	86-04-01	4.00%

*Barnstable, Boxborough, Brewster, Cohasset, Dennis, Milford, Nantucket, Northampton and Orleans are listed more than once because they have changed the rate at which they impose the room occupancy local excise.

Local Room Occupancy Excise: Rates and Effective Dates

The cities and towns listed below have adopted the room occupancy excise local option at the rate shown. The date on which the town adopted the local option is also listed.

City or Town	Effective Date (YY-MM-DD)	Tax Rate	City or Town	Effective Date (YY-MM-DD)	Tax Rate
Provincetown	87-01-01	2.30%	Taunton	89-07-01	4.00%
Randolph	86-06-01	4.00%	Templeton	85-12-01	4.00%
Reading	89-10-01	4.00%	Tewksbury	86-07-01	4.00%
Revere	86-06-01	4.00%	Tisbury	86-10-01	4.00%
Rockland	88-07-01	4.00%	Townsend	86-07-01	4.00%
Rockport	89-07-01	4.00%	Truro	85-12-01	4.00%
Salem	89-01-01	4.00%	Tyngsborough	90-01-01	4.00%
Salisbury	88-07-01	4.00%	Wakefield	87-07-01	4.00%
Sandwich	86-07-01	4.00%	Walpole	87-07-01	4.00%
Saugus	86-04-01	4.00%	Waltham	85-11-01	4.00%
Seekonk	89-07-01	4.00%	Wareham	86-09-01	4.00%
Sharon	86-01-01	4.00%	Wellesley	86-07-01	4.00%
Sherborn	89-04-01	4.00%	Wellfleet	86-07-01	4.00%
Shrewsbury	86-07-01	4.00%	West Boylston	86-01-01	4.00%
Somerset	85-12-01	4.00%	West Springfield	89-04-01	4.00%
Somerville	86-02-01	4.00%	Westborough	88-07-01	4.00%
Southampton	86-01-01	4.00%	Westfield	86-05-01	4.00%
Southborough	86-04-01	4.00%	Westford	87-07-01	4.00%
Springfield	89-07-01	4.00%	Whately	89-07-01	4.00%
Sterling	88-07-01	4.00%	Wilbraham	89-07-01	4.00%
Sturbridge*	86-07-01	1.30%	Woburn	85-11-01	4.00%
Sturbridge*	87-04-01	2.60%	Worcester	86-04-01	4.00%
Sturbridge*	90-07-01	4.00%	Worthington	88-07-01	4.00%
Sutton	89-01-01	4.00%	Wrentham	86-08-01	4.00%
Swampscott	89-04-01	4.00%	Yarmouth	86-07-01	4.00%

*Sturbridge is listed more than once because they have changed the rate at which they impose the room occupancy local excise.

MASS. RI.17 : 990



Commonwealth of Massachusetts

Department of Revenue

Division of Analysis

Forms & Accounting

GO
C. JULY 1993
SEP 1 1993
University of Massachusetts
MS

Room Occupancy Revenue Report

For the 351 Cities and Towns
Fiscal Year 1990

MASSACHUSETTS DEPARTMENT OF REVENUE

ROOM OCCUPANCY REVENUE REPORT
Fiscal Year 1990

In July 1985, the Massachusetts Legislature enacted a local option room occupancy excise, which allows cities and towns to levy a tax of up to 4% of the taxable rents of hotels, motels and lodging houses. In communities which adopt the excise, operators of hotels, motels and lodging houses must collect the local tax and remit it to the State, along with the 5.7% state room occupancy tax.

In fiscal year 1990 (July 1, 1989 - June 30, 1990), a total of 225 of the 351 cities and towns in the Commonwealth had rents which could be taxed under a local excise if enacted by the community. As of June 30, 1990, 124 of these cities and towns imposed a local option room occupancy excise, an increase of 18 from a year earlier.

As a service to cities and towns, this report provides information on the revenue that localities are able to raise under the local option room occupancy excise. The information presented is of two types, depending on whether the city or town had or had not adopted the excise prior to fiscal year 1990.

For those cities and towns which had not adopted the local excise as of July 1, 1989, the Department of Revenue (DOR) has used state tax collection data to estimate the amount of local excise it would have collected for each locality during fiscal year 1990 if the local excise had become effective on July 1, 1989. For cities and towns which had adopted the local option room occupancy excise as of July 1, 1989, DOR has compiled actual local tax collections.* Based on these amounts, DOR presents an estimate of the local revenues that would be raised for every 1% of excise imposed.

Limitations of the Data

The estimates are presented on a cash basis, and therefore do not reflect unpaid liabilities or payments received after the close of the fiscal period. This basis is consistent with the way funds are distributed to localities under the local option room occupancy excise. The tax amounts underlying the data presented in this report are subject to audit verification.

* Local tax collections figures presented in this report are for the period July 1, 1989 to June 30, 1990. For this reason, they will not exactly match the amount of revenues received by localities in the December 1989 and June 1990 distributions. These distributions represented collections over the periods June 1, 1989 to November 30, 1989 and December 1, 1989 to May 31, 1990, respectively.

For cities and towns which enacted a local room occupancy excise later than July 1, 1989 or changed the rate of the local excise mid-year, an estimate was made using state tax collections data. These cities and towns have been identified in the report.

Cities and towns that intend to use this report for revenue planning should consider the following points:

- o Estimates of fiscal year collections presented in the report are only an approximation of the amount of funds that would have been distributed to localities during fiscal year 1990 because funds are distributed on a slightly different fiscal cycle.
- o The lodging industry in many areas is highly seasonal. Annual revenue collections are unlikely to be spread evenly throughout a fiscal year; therefore, the semi-annual distributions are generally not equal. This may be of concern to communities considering the impact of the hotel-motel excise on cash flow, and particularly to communities considering adoption of the excise mid-year.
- o Changes in the lodging industry in an individual community from year to year may cause significant swings in excise revenues. Increases or decreases in the level of tourism and the opening or closing of establishments are factors to be considered in projecting excise revenues. Local officials may be in the best position to foresee changes of this type.

Taxpayer Confidentiality

To protect confidential taxpayer information, some of the revenue estimates in this report have been replaced with a letter code. Exact dollar estimates will be provided to local government officials only, and must be requested in writing. These and other inquiries about this report should be forwarded to:

Brenda L. McConville
Massachusetts Department of Revenue
Revenue Accounting Bureau
100 Cambridge Street, Room 300
Boston, Massachusetts 02204
Telephone: (617)727-4456

Enacting the Local Room Occupancy Excise

Inquiries about enacting a local option room occupancy excise should be forwarded to:

Julie Slavet, Program
Massachusetts Department of Revenue
Division of Local Services
200 Portland Street
Boston, Massachusetts 02114
Telephone: (617)727-2300

A list of the cities and towns which have enacted the local room occupancy excise, and the effective date and rate of these local taxes, is provided at the end of this report.

Definitions Used in This Report

- o **Establishment** -- For the purpose of this report, an establishment is defined as a hotel, motel or lodging house which is subject to the room occupancy excise under M.G.L. Chapter 64G, s. 1, 2, and 3. Effective May 10, 1988, owner-occupied bed and breakfast establishments with four or more rooms are subject to the room occupancy excise. Smaller bed and breakfast homes and certain other establishments are exempt from the room occupancy excise. Exempt establishments include lodging accommodations at federal, state or municipal institutions, or at religious, charitable, educational or philanthropic institutions; certain summer camps for children aged eighteen or under or for developmentally disabled individuals; and certain other facilities, such as convalescent homes or homes for the aged.
- o **Operator** -- For the purpose of this report, an operator is defined as any person(s) operating an establishment which is registered with the Department of Revenue in order to collect the room occupancy excise.

Data Presentation

- o **Collections per Percentage Point** -- The collections shown for each city or town are per percentage point (1%) of tax imposed. The information is presented this way to allow communities to determine what tax rate, between 0% and 4%, best suits their revenue needs. For example, if a city or town wished to impose the tax at a 4.0% rate, it should multiply the amount shown in the report by four. This will be a reasonable estimate of that city or town's potential revenue from the local option room occupancy excise during a comparable fiscal period.
- o **Letter Codes** -- For reasons of taxpayer confidentiality, the Department of Revenue cannot publish the amount of tax it collected from an individual operator. A letter code signifying a dollar range is therefore substituted for cities and towns with only one or two establishments. For example the letter "D" stands for annual percentage point collections between \$4,000 and \$9,999. A key to these codes appears at the bottom of each page of data.
- o **NA** -- Not Applicable. According to Department of Revenue records, no operator in this city or town has remitted any room occupancy excise tax in fiscal 1990. If a city or town disagrees with this assessment, please inform the Department of Revenue.

- o # -- Establishment Crossing City or Town Lines -- The symbol # denotes that an establishment in this city or town crosses the boundary into another locality. In such cases, the local option room occupancy excise revenues that the city or town could actually receive from this establishment will vary depending on whether or not the bordering locality has also enacted a local tax.

For example, if only one of two localities in which a border establishment is located has enacted a local excise, the taxing locality can collect its excise on the entire taxable rent of the border establishment. However, if both of the localities have enacted a local tax, each will collect a specified portion of the border establishment's excise, which is levied at the higher of their two tax rates.

Beginning in January 1990, the amount of local excise that localities receive from establishments crossing city or town lines is determined according to a revised regulation. Under this regulation, such a border establishment is taxed at the highest rate imposed by the affected cities or towns. The amount of local excise credited to each adopted town is determined by multiplying the total local excise collections for the establishment by a fraction, the numerator of which is the number of rooms subject to the local option room occupancy excise which are located in each city or town, and the denominator of which is the total number of rooms subject to the local room occupancy excise. Under the previous regulation, which was in effect for the first half of FY90, the local excise collected from a border establishment was divided evenly among each of the affected communities which imposed a local tax.

The Treatment of Border Establishments in This Report

For localities which have a border establishment and which had adopted the tax as of July 1, 1989 (symbolized by a # and *), the amount shown in this report includes the actual amount of excise revenues that were collected for them from the border establishment, according to the formulas in effect for each taxable period.

In most cases, all of the communities in which a border establishment fell had enacted the local excise and received a portion of the revenue from the establishment. However, in other cases, some but not all of the communities affected by a border establishment had enacted the local excise, and, as a result, the amounts shown for the adopted communities would have been less if these bordering communities had elected to impose a local tax. The localities whose FY90 revenues from border establishments would have declined if a bordering community had enacted the local tax are: Acton, Malden, and Saugus.

For Maynard and Melrose, the only localities which have a border establishment but which had not adopted the tax as of July 1, 1989, the amounts shown in this report include an estimate of the revenues that these localities would have received from their border establishments if they had enacted a local excise on or before July 1, 1989.

FISCAL YEAR 1990 STATE ROOM OCCUPANCY TAX COLLECTIONS:
COUNTY AND STATE TOTALS

COUNTY	FISCAL YEAR 1990 COLLECTIONS (\$000)
BARNSTABLE	\$6,866
BERKSHIRE	\$1,333
BRISTOL	\$1,444
DUKES	\$696
ESSEX	\$3,484
FRANKLIN	\$262
HAMPDEN	\$2,107
HAMPSHIRE	\$448
MIDDLESEX	\$12,018
NANTUCKET	\$771
NORFOLK	\$2,968
PLYMOUTH	\$1,013
SUFFOLK	\$20,090
WORCESTER	\$3,126
STATE TOTAL	\$56,626

CITY/TOWN	FISCAL YEAR 1990 COLLECTIONS PER PERCENTAGE POINT		CITY/TOWN	FISCAL YEAR 1990 COLLECTIONS PER PERCENTAGE POINT	
	NA	D*#	BARRE	A	
ABINGTON	NA		BARNSTABLE		\$272,033*
ACTON	D*#		BARRE	A	
ACUSHNET	NA		BECKET		\$503
ADAMS	B		BEDFORD		\$69,872*
AGAWAM	C		BELCHERTOWN		NA
ALFORD	NA		BELLINGHAM		A
AMESBURY	E*		BELMONT		NA
AMHERST	\$11,400*		BERKLEY		NA
ANDOVER	\$144,093*		BERLIN		NA
ARLINGTON	A		BERNARDSTON		\$872
ASHBURNHAM	NA		BEVERLY		C*#
ASHBY	NA		BILLERICA		NA
ASHFIELD	A		BLACKSTONE		NA
ASHLAND	NA		BLANDFORD		NA
ATHOL	A		BOLTON		C**
ATTLEBORO	\$24,534		BOSTON		\$3,525,501*
AUBURN	\$31,620*		BOURNE		\$12,754*
AVON	NA		BOXBOROUGH		F*
AYER	C		BOXFORD		NA

* INDICATES CITY OR TOWN WITH A LOCAL OPTION TAX IN EFFECT AS OF 7/1/89
 **INDICATES CITY OR TOWN WHICH ENACTED A LOCAL OPTION TAX MID-YEAR IN FY90
 & INDICATES CITY OR TOWN WHICH CHANGED ITS LOCAL OPTION TAX RATE MID-YEAR
 IN FY90

INDICATES AN ESTABLISHMENT CROSSING CITY OR TOWN LINES (SEE PAGE 4)

EXPLANATION OF LETTER CODES

NA: NOT APPLICABLE	F: \$20,000 - \$29,999
A: LESS THAN \$500	G: \$30,000 - \$39,999
B: \$500 - \$999	H: \$40,000 - \$49,999
C: \$1,000 - \$3,999	I: \$50,000 - \$59,999
D: \$4,000 - \$9,999	J: \$60,000 - \$69,999
E: \$10,000 - \$19,999	K: \$70,000 - \$79,999
	L: \$80,000 - \$89,999

CITY/TOWN	FISCAL YEAR 1990 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 1990 COLLECTIONS PER PERCENTAGE POINT
	NA		NA
BOYLSTON	NA	CHESTER	NA
BRAINTREE	\$124,706*	CHESTERFIELD	NA
BREWSTER	\$54,928*	CHICOPEE	\$54,245*
BRIDGEWATER	NA	CHILMARK	\$4,187
BRIMFIELD	\$684	CLARKSBURG	NA
BROCKTON	\$31,870*	CLINTON	B
BROOKFIELD	NA	COHASSET	D
BROOKLINE	\$62,772*	COLRAIN	NA
BUCKLAND	NA	CONCORD	\$26,090*
BURLINGTON	\$184,372*	CONWAY	NA
CAMBRIDGE	\$660,247*	CUMMINGTON	\$359
CANTON	NA	DALTON	\$1,356
CARLISLE	NA	DANVERS	\$137,591*#
CARVER	NA	DARTMOUTH	\$18,645*
CHARLEMONT	\$518*	DEDHAM	\$115,160*
CHARLTON	B	DEERFIELD	E*
CHATHAM	\$74,964*	DENNIS	\$77,299*
CHELMSFORD	\$40,257*	DIGHTON	NA
CHELSEA	A*	DOUGLAS	NA
CHESHIRE	NA	DOVER	NA

* INDICATES CITY OR TOWN WITH A LOCAL OPTION TAX IN EFFECT AS OF 7/1/89
 **INDICATES CITY OR TOWN WHICH ENACTED A LOCAL OPTION TAX MID-YEAR IN FY90
 & INDICATES CITY OR TOWN WHICH CHANGED ITS LOCAL OPTION TAX RATE MID-YEAR
 IN FY90

INDICATES AN ESTABLISHMENT CROSSING CITY OR TOWN LINES (SEE PAGE 4)

EXPLANATION OF LETTER CODES

NA: NOT APPLICABLE	F: \$20,000 - \$29,999
A: LESS THAN \$500	G: \$30,000 - \$39,999
B: \$500 - \$999	H: \$40,000 - \$49,999
C: \$1,000 - \$3,999	I: \$50,000 - \$59,999
D: \$4,000 - \$9,999	J: \$60,000 - \$69,999
E: \$10,000 - \$19,999	K: \$70,000 - \$79,999
	L: \$80,000 - \$89,999

CITY/TOWN	FISCAL YEAR 1990 COLLECTIONS PER PERCENTAGE POINT		CITY/TOWN	FISCAL YEAR 1990 COLLECTIONS PER PERCENTAGE POINT
DRACUT	A		FOXBOROUGH	\$29,147*
DUDLEY	NA		FRAMINGHAM	\$127,221*#
DUNSTABLE	NA		FRANKLIN	NA
DUXBURY	\$1,878		FREETOWN	NA
EAST BRIDGEWATER	NA		GARDNER	\$10,144
EAST BROOKFIELD	NA		GAY HEAD	A
EAST LONGMEADOW	NA		GEORGETOWN	NA
EASTHAM	\$38,287*		GILL	NA
EASTHAMPTON	A		GLoucester	\$41,066*
EASTON	C		GOSHEN	A
EDGARTOWN	\$78,396*		GOSNOLD	B
EGREMONT	\$2,317		GRAFTON	A
ERVING	NA		GRANBY	C
ESSEX	\$1,453*		GRANVILLE	NA
EVERETT	\$349		GREAT BARRINGTON	\$16,787
FAIRHAVEN	\$11,200		GREENFIELD	\$21,118*
FALL RIVER	\$11,195		GROTON	NA
FALMOUTH	\$114,488*		GROVELAND	NA
FITCHBURG	D		HADLEY	\$12,083*
FLORIDA	B		HALIFAX	NA

* INDICATES CITY OR TOWN WITH A LOCAL OPTION TAX IN EFFECT AS OF 7/1/89
 **INDICATES CITY OR TOWN WHICH ENACTED A LOCAL OPTION TAX MID-YEAR IN FY90
 & INDICATES CITY OR TOWN WHICH CHANGED ITS LOCAL OPTION TAX RATE MID-YEAR
 IN FY90
 # INDICATES AN ESTABLISHMENT CROSSING CITY OR TOWN LINES (SEE PAGE 4)

EXPLANATION OF LETTER CODES

NA: NOT APPLICABLE	F: \$20,000 - \$29,999
A: LESS THAN \$500	G: \$30,000 - \$39,999
B: \$500 - \$999	H: \$40,000 - \$49,999
C: \$1,000 - \$3,999	I: \$50,000 - \$59,999
D: \$4,000 - \$9,999	J: \$60,000 - \$69,999
E: \$10,000 - \$19,999	K: \$70,000 - \$79,999
	L: \$80,000 - \$89,999

CITY/TOWN	FISCAL YEAR 1990		CITY/TOWN	FISCAL YEAR 1990	
	COLLECTIONS PER	PERCENTAGE POINT		COLLECTIONS PER	PERCENTAGE POINT
HAMILTON	A		HOPKINTON		NA
HAMPDEN	NA		HUBBARDSTON		NA
HANCOCK	\$16,574**		HUDSON		A
HANOVER	B		HULL		\$2,889*
HANSON	NA		HUNTINGTON		NA
HARDWICK	NA		IPSWICH		C
HARVARD	NA		KINGSTON		\$7,702*
HARWICH	\$51,458*		LAKEVILLE		NA
HATFIELD	B*		LANCASTER		NA
HAVERHILL	\$15,165*		LANESBOROUGH		\$3,230
HAWLEY	A		LAWRENCE		\$18,227*
HEATH	NA		LEE		\$22,086**
HINGHAM	NA		LEICESTER		NA
HINSDALE	NA		LENOX		\$79,696**
HOLBROOK	NA		LEOMINSTER		\$42,810
HOLDEN	NA		LEVERETT		NA
HOLLAND	A		LEXINGTON		\$58,210*
HOLLISTON	NA		LEYDEN		NA
HOLYOKE	\$27,041*		LINCOLN		NA
HOPEDALE	NA		LITTLETON		A

* INDICATES CITY OR TOWN WITH A LOCAL OPTION TAX IN EFFECT AS OF 7/1/89
 **INDICATES CITY OR TOWN WHICH ENACTED A LOCAL OPTION TAX MID-YEAR IN FY90
 & INDICATES CITY OR TOWN WHICH CHANGED ITS LOCAL OPTION TAX RATE MID-YEAR
 IN FY90

INDICATES AN ESTABLISHMENT CROSSING CITY OR TOWN LINES (SEE PAGE 4)

EXPLANATION OF LETTER CODES

NA: NOT APPLICABLE	F: \$20,000 - \$29,999
A: LESS THAN \$500	G: \$30,000 - \$39,999
B: \$500 - \$999	H: \$40,000 - \$49,999
C: \$1,000 - \$3,999	I: \$50,000 - \$59,999
D: \$4,000 - \$9,999	J: \$60,000 - \$69,999
E: \$10,000 - \$19,999	K: \$70,000 - \$79,999
	L: \$80,000 - \$89,999

CITY/TOWN	FISCAL YEAR 1990 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 1990 COLLECTIONS PER PERCENTAGE POINT
	NA		A
LONGMEADOW	NA	MENDON	A
LOWELL	\$51,084*	MERRIMAC	NA
LUDLOW	NA	METHUEN	\$6,145*
LUNENBURG	B*	MIDDLEBOROUGH	\$17,910*
LYNN	\$6,144*	MIDDLEFIELD	NA
LYNNFIELD	NA	MIDDLETON	F*#
MALDEN	\$17,708*#	MILFORD	G*&
MANCHESTER	B	MILLBURY	A
MANSFIELD	H*	MILLIS	NA
MARBLEHEAD	\$6,465	MILLVILLE	NA
MARION	A	MILTON	NA
MARLBOROUGH	\$87,875*	MONROE	NA
MARSHFIELD	\$2,961*	MONSON	NA
MASHPEE	\$38,511*	MONTAGUE	B
MATTAPoisETT	A	MONTEREY	A
MAYNARD	B#	MONTGOMERY	NA
MEDFIELD	NA	MT. WASHINGTON	NA
MEDFORD	NA	NAHANT	NA
MEDWAY	NA	NANTUCKET	\$135,322*
MELROSE	C#	NATICK	\$92,874*#

* INDICATES CITY OR TOWN WITH A LOCAL OPTION TAX IN EFFECT AS OF 7/1/89
 ** INDICATES CITY OR TOWN WHICH ENACTED A LOCAL OPTION TAX MID-YEAR IN FY90
 & INDICATES CITY OR TOWN WHICH CHANGED ITS LOCAL OPTION TAX RATE MID-YEAR
 IN FY90

INDICATES AN ESTABLISHMENT CROSSING CITY OR TOWN LINES (SEE PAGE 4)

EXPLANATION OF LETTER CODES

NA: NOT APPLICABLE	F: \$20,000 - \$29,999
A: LESS THAN \$500	G: \$30,000 - \$39,999
B: \$500 - \$999	H: \$40,000 - \$49,999
C: \$1,000 - \$3,999	I: \$50,000 - \$59,999
D: \$4,000 - \$9,999	J: \$60,000 - \$69,999
E: \$10,000 - \$19,999	K: \$70,000 - \$79,999
	L: \$80,000 - \$89,999

CITY/TOWN	FISCAL YEAR 1990 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 1990 COLLECTIONS PER PERCENTAGE POINT
	G*		
NEEDHAM	G*	NORWELL	\$2,010
NEW ASHFORD	\$6,274	NORWOOD	F*
NEW BEDFORD	\$16,401	OAK BLUFFS	\$19,330*
NEW BRAINTREE	NA	OAKHAM	NA
NEW MARLBOROUGH	\$963	ORANGE	C
NEW SALEM	NA	ORLEANS	\$31,600*
NEWBURY	A	OTIS	\$178
NEWBURYPORT	\$6,832**	OXFORD	NA
NEWTON	\$217,011*	PALMER	A
NORFOLK	NA	PAXTON	NA
NORTH ADAMS	\$3,525	PEABODY	\$76,478*
NORTH ANDOVER	C	PELHAM	NA
NORTH ATTLEBOROUGH	\$12,142	PEMBROKE	NA
NORTH BROOKFIELD	NA	PEPPERELL	NA
NORTH READING	NA	PERU	NA
NORTHAMPTON	\$38,646*	PETERSHAM	A
NORTHBOROUGH	E*	PHILLIPSTON	A
NORTHBRIDGE	A	PITTSFIELD	\$45,772
NORTHFIELD	A	PLAINFIELD	NA**
NORTON	NA	PLAINVILLE	C*

* INDICATES CITY OR TOWN WITH A LOCAL OPTION TAX IN EFFECT AS OF 7/1/89
 ** INDICATES CITY OR TOWN WHICH ENACTED A LOCAL OPTION TAX MID-YEAR IN FY90
 & INDICATES CITY OR TOWN WHICH CHANGED ITS LOCAL OPTION TAX RATE MID-YEAR
 IN FY90

INDICATES AN ESTABLISHMENT CROSSING CITY OR TOWN LINES (SEE PAGE 4)

EXPLANATION OF LETTER CODES

NA: NOT APPLICABLE	F: \$20,000 - \$29,999
A: LESS THAN \$500	G: \$30,000 - \$39,999
B: \$500 - \$999	H: \$40,000 - \$49,999
C: \$1,000 - \$3,999	I: \$50,000 - \$59,999
D: \$4,000 - \$9,999	J: \$60,000 - \$69,999
E: \$10,000 - \$19,999	K: \$70,000 - \$79,999
	L: \$80,000 - \$89,999

CITY/TOWN	FISCAL YEAR 1990 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 1990 COLLECTIONS PER PERCENTAGE POINT
PLYMOUTH	\$68,806*	SALISBURY	\$6,942*
PLYMPTON	NA	SANDISFIELD	A
PRINCETON	A	SANDWICH	\$22,867*
PROVINCETOWN	\$112,785*	SAUGUS	\$27,965*#
QUINCY	\$13,616	SAVOY	A
RANDOLPH	F*	SCITUATE	\$3,425
RAYNHAM	D	SEEKONK	\$51,877*
READING	NA**	SHARON	\$13,344*
REHOBOTH	A	SHEFFIELD	\$1,994
REVERE	\$31,052*	SHELBYNE	A
RICHMOND	A	SHERBORN	B*
ROCHESTER	C	SHIRLEY	NA
ROCKLAND	\$30,002*	SHREWSBURY	\$9,537*
ROCKPORT	\$38,115*	SHUTESBURY	NA
ROWE	NA	SOMERSET	\$11,541*
ROWLEY	A	SOMERVILLE	H*
ROYALSTON	NA	SOUTH HADLEY	NA
RUSSELL	NA	SOUTHAMPTON	NA*
RUTLAND	NA	SOUTHBOROUGH	\$11,290*
SALEM	\$14,547*	SOUTHBRIDGE	NA

* INDICATES CITY OR TOWN WITH A LOCAL OPTION TAX IN EFFECT AS OF 7/1/89

** INDICATES CITY OR TOWN WHICH ENACTED A LOCAL OPTION TAX MID-YEAR IN FY90
& INDICATES CITY OR TOWN WHICH CHANGED ITS LOCAL OPTION TAX RATE MID-YEAR
IN FY90

INDICATES AN ESTABLISHMENT CROSSING CITY OR TOWN LINES (SEE PAGE 4)

EXPLANATION OF LETTER CODES

NA: NOT APPLICABLE
A: LESS THAN \$500
B: \$500 - \$999
C: \$1,000 - \$3,999
D: \$4,000 - \$9,999
E: \$10,000 - \$19,999

F: \$20,000 - \$29,999
G: \$30,000 - \$39,999
H: \$40,000 - \$49,999
I: \$50,000 - \$59,999
J: \$60,000 - \$69,999
K: \$70,000 - \$79,999
L: \$80,000 - \$89,999

CITY/TOWN	FISCAL YEAR 1990 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 1990 COLLECTIONS PER PERCENTAGE POINT
	NA		A*
SOUTHWICK	NA	TOWNSEND	A*
SPENCER	A	TRURO	\$44,770*
SPRINGFIELD	\$134,299*	TYNGSBOROUGH	C**
STERLING	A*	TYRINGHAM	A
STOCKBRIDGE	\$27,847	UPTON	NA
STONEHAM	B	UXBRIDGE	C
STOUGHTON	B	WAKEFIELD	\$38,879*
STOW	NA	WALES	NA
STURBRIDGE	\$126,103*	WALPOLE	C*
SUDBURY	D	WALTHAM	\$143,515*
SUNDERLAND	NA	WARE	\$482
SUTTON	C*	WAREHAM	\$4,413*
SWAMPSCOTT	C*	WARREN	NA
SWANSEA	A	WARWICK	NA
TAUNTON	E*	WASHINGTON	B
TEMPLETON	NA*	WATERTOWN	D
TEWKSBURY	\$43,697*	WAYLAND	NA
TISBURY	\$15,174*	WEBSTER	B
TOLLAND	A	WELLESLEY	\$49,683*
TOPSFIELD	NA	WELLFLEET	\$17,291*

* INDICATES CITY OR TOWN WITH A LOCAL OPTION TAX IN EFFECT AS OF 7/1/89
 **INDICATES CITY OR TOWN WHICH ENACTED A LOCAL OPTION TAX MID-YEAR IN FY90
 & INDICATES CITY OR TOWN WHICH CHANGED ITS LOCAL OPTION TAX RATE MID-YEAR
 IN FY90

INDICATES AN ESTABLISHMENT CROSSING CITY OR TOWN LINES (SEE PAGE 4)

EXPLANATION OF LETTER CODES

NA: NOT APPLICABLE	F: \$20,000 - \$29,999
A: LESS THAN \$500	G: \$30,000 - \$39,999
B: \$500 - \$999	H: \$40,000 - \$49,999
C: \$1,000 - \$3,999	I: \$50,000 - \$59,999
D: \$4,000 - \$9,999	J: \$60,000 - \$69,999
E: \$10,000 - \$19,999	K: \$70,000 - \$79,999
	L: \$80,000 - \$89,999

CITY/TOWN	FISCAL YEAR 1990 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 1990 COLLECTIONS PER PERCENTAGE POINT
WENDELL	NA	WEYMOUTH	D
WENHAM	NA	WHATELY	\$926*
WEST BOYLSTON	\$7,087*	WHITMAN	C
WEST BRIDGEWATER	NA	WILBRAHAM	B*
WEST BROOKFIELD	C	WILLIAMSBURG	NA
WEST NEWBURY	NA	WILLIAMSTOWN	\$38,006
WEST SPRINGFIELD	\$91,059*	WILMINGTON	NA
WEST STOCKBRIDGE	C	WINCHENDON	A
WEST TISBURY	\$2,626	WINCHESTER	NA
WESTBOROUGH	I*	WINDSOR	NA
WESTFIELD	\$5,944*	WINTHROP	A
WESTFORD	G*	WOBURN	\$119,841*
WESTHAMPTON	NA	WORCESTER	\$118,656*
WESTMINSTER	C	WORTHINGTON	A*
WESTON	NA	WRENTHAM	C*
WESTPORT	\$8,340	YARMOUTH	\$248,850*
WESTWOOD	C		

* INDICATES CITY OR TOWN WITH A LOCAL OPTION TAX IN EFFECT AS OF 7/1/89
 ** INDICATES CITY OR TOWN WHICH ENACTED A LOCAL OPTION TAX MID-YEAR IN FY90
 & INDICATES CITY OR TOWN WHICH CHANGED ITS LOCAL OPTION TAX RATE MID-YEAR
 IN FY90

INDICATES AN ESTABLISHMENT CROSSING CITY OR TOWN LINES (SEE PAGE 4)

EXPLANATION OF LETTER CODES

NA: NOT APPLICABLE	F: \$20,000 - \$29,999
A: LESS THAN \$500	G: \$30,000 - \$39,999
B: \$500 - \$999	H: \$40,000 - \$49,999
C: \$1,000 - \$3,999	I: \$50,000 - \$59,999
D: \$4,000 - \$9,999	J: \$60,000 - \$69,999
E: \$10,000 - \$19,999	K: \$70,000 - \$79,999
	L: \$80,000 - \$89,999

Local Room Occupancy Excise: Rates and Effective Dates

The cities and towns listed below have adopted the room occupancy excise local option at the rate shown. The date on which the town adopted the local option is also listed.

City or Town	Effective Date (YY-MM-DD)	Tax Rate	City or Town	Effective Date (YY-MM-DD)	Tax Rate
Acton	86-07-01	4.00%	Greenfield	89-07-01	4.00%
Amesbury	89-02-01	4.00%	Hadley	86-07-01	4.00%
Amherst	88-07-01	4.00%	Hancock	90-01-01	4.00%
Andover	86-07-01	4.00%	Harwich	87-01-01	4.00%
Auburn	86-11-01	4.00%	Hatfield	86-06-01	4.00%
Barnstable*	86-07-01	2.00%	Haverhill	85-10-01	4.00%
Barnstable*	87-01-01	4.00%	Holyoke	89-04-01	4.00%
Bedford	86-07-01	4.00%	Hull	89-01-01	4.00%
Beverly	88-07-01	4.00%	Kingston	86-08-01	4.00%
Bolton	90-04-01	2.00%	Lanesborough	90-10-01	4.00%
Boston	85-08-01	4.00%	Lawrence	89-07-01	4.00%
Bourne	86-07-01	4.00%	Lee	90-01-01	4.00%
Boxborough*	86-09-01	2.00%	Lenox	90-01-01	4.00%
Boxborough*	87-10-01	4.00%	Leominster	91-01-01	4.00%
Braintree	86-07-01	4.00%	Lexington	86-02-01	4.00%
Brewster*	87-01-01	2.00%	Lowell	88-01-01	4.00%
Brewster*	88-01-01	4.00%	Lunenburg	86-07-01	4.00%
Brimfield	90-10-01	4.00%	Lynn	86-09-01	4.00%
Brockton	86-01-01	4.00%	Malden	85-11-01	4.00%
Brookline	86-01-01	4.00%	Mansfield	86-01-01	4.00%
Burlington	85-11-01	4.00%	Marlborough	85-10-01	4.00%
Cambridge	85-11-01	4.00%	Marshfield	89-04-01	4.00%
Charlemont	88-07-01	4.00%	Mashpee	86-10-01	4.00%
Chatham	88-07-01	4.00%	Methuen	89-04-01	4.00%
Chelmsford	86-07-01	4.00%	Middleborough	88-04-01	4.00%
Chelsea	85-11-01	4.00%	Middleton	87-10-01	4.00%
Chicopee	88-10-01	4.00%	Milford*	88-10-01	2.00%
Cohasset*	88-07-01	4.00%	Milford*	90-01-01	3.00%
Cohasset*	89-07-01	0.00%	Milford*	91-01-01	4.00%
Concord	86-06-01	4.00%	Nantucket*	86-07-01	1.30%
Danvers	87-07-01	4.00%	Nantucket*	88-10-01	4.00%
Dartmouth	86-04-01	4.00%	Natick	85-11-01	4.00%
Dedham	86-12-01	4.00%	Needham	86-10-01	4.00%
Deerfield	89-07-01	4.00%	New Bedford	90-07-01	4.00%
Dennis*	86-07-01	2.30%	Newburyport	89-10-01	4.00%
Dennis*	87-04-01	4.00%	Newton	85-11-01	4.00%
Eastham	87-01-01	4.00%	North Andover	91-01-01	4.00%
Edgartown	87-01-01	4.00%	Northampton*	87-01-01	2.00%
Essex	86-07-01	4.00%	Northampton*	89-01-01	4.00%
Falmouth	87-01-01	4.00%	Northborough	86-09-01	4.00%
Foxborough	86-07-01	4.00%	Norwood	87-07-01	4.00%
Framingham	87-01-01	4.00%	Oak Bluffs	89-01-01	4.00%
Gloucester	87-01-01	4.00%	Orleans*	87-04-01	2.00%
Great Barrington	90-07-01	4.00%	Orleans*	88-04-01	4.00%

*Barnstable, Boxborough, Brewster, Cohasset, Dennis, Milford, Nantucket, Northampton and Orleans are listed more than once because they have changed the rate at which they impose the room occupancy local excise.

Local Room Occupancy Excise: Rates and Effective Dates

The cities and towns listed below have adopted the room occupancy excise local option at the rate shown. The date on which the town adopted the local option is also listed.

City or Town	Effective Date (YY-MM-DD)	Tax Rate	City or Town	Effective Date (YY-MM-DD)	Tax Rate
Peabody	86-01-01	4.00%	Swampscott	89-04-01	4.00%
Pittsfield	90-07-01	4.00%	Taunton	89-07-01	4.00%
Plainfield	89-10-01	4.00%	Templeton	85-12-01	4.00%
Plainville	86-10-01	4.00%	Tewksbury	86-07-01	4.00%
Plymouth	86-04-01	4.00%	Tisbury	86-10-01	4.00%
Provincetown	87-01-01	2.30%	Townsend	86-07-01	4.00%
Randolph	86-06-01	4.00%	Truro	85-12-01	4.00%
Raynham	90-10-01	4.00%	Tyngsborough	90-01-01	4.00%
Reading	89-10-01	4.00%	Wakefield	87-07-01	4.00%
Revere	86-06-01	4.00%	Walpole	87-07-01	4.00%
Rockland	88-07-01	4.00%	Waltham	85-11-01	4.00%
Rockport	89-07-01	4.00%	Wareham	86-09-01	4.00%
Salem	89-01-01	4.00%	Wellesley	86-07-01	4.00%
Salisbury	88-07-01	4.00%	Wellfleet	86-07-01	4.00%
Sandwich	86-07-01	4.00%	West Boylston	86-01-01	4.00%
Saugus	86-04-01	4.00%	West Springfield	89-04-01	4.00%
Seekonk	89-07-01	4.00%	Westborough	88-07-01	4.00%
Sharon	86-01-01	4.00%	Westfield	86-05-01	4.00%
Sherborn	89-04-01	4.00%	Westford	87-07-01	4.00%
Shrewsbury	86-07-01	4.00%	Westwood	90-10-01	4.00%
Somerset	85-12-01	4.00%	Weymouth	91-04-01	4.00%
Somerville	86-02-01	4.00%	Whately	89-07-01	4.00%
Southampton	86-01-01	4.00%	Whitman	90-10-01	4.00%
Southborough	86-04-01	4.00%	Wilbraham	89-07-01	4.00%
Springfield	89-07-01	4.00%	Williamstown	90-10-01	4.00%
Sterling	88-07-01	4.00%	Woburn	85-11-01	4.00%
Sturbridge*	86-07-01	1.30%	Worcester	86-04-01	4.00%
Sturbridge*	87-04-01	2.60%	Worthington	88-07-01	4.00%
Sturbridge*	90-07-01	4.00%	Wrentham	86-08-01	4.00%
Sutton	89-01-01	4.00%	Yarmouth	86-07-01	4.00%

*Sturbridge is listed more than once because they have changed the rate at which they impose the room occupancy local excise.

MASS. RI. 17: 991



Commonwealth of Massachusetts

Department of Revenue

Revenue Accounting
Bureau

Room Occupancy Revenue Report

For the 351 Cities and Towns
Fiscal Year 1991

MASSACHUSETTS DEPARTMENT OF REVENUE

ROOM OCCUPANCY REVENUE REPORT
FISCAL YEAR 1991

In July 1985, the Massachusetts Legislature enacted a local option room occupancy excise, which allows cities and towns to levy a tax of up to 4% of the taxable rents of hotels, motels and lodging houses. In communities which adopt the excise, operators of hotels, motels and lodging houses must collect the local tax and remit it to the State, along with the 5.7% state room occupancy tax.

In fiscal year 1991 (July 1, 1990 - June 30, 1991), a total of 220 of the 351 cities and towns in the Commonwealth had rents which could be taxed under a local excise if enacted by the community. As of June 30, 1991, 136 of these cities and towns imposed a local option room occupancy excise, an increase of 12 from a year earlier.

As a service to cities and towns, this report provides information on the revenue that localities are able to raise under the local option room occupancy excise. The information presented is of two types, depending on whether the city or town had or had not adopted the excise prior to fiscal year 1991.

For those cities and towns which had not adopted the local excise as of July 1, 1990, the Department of Revenue (DOR) has used state tax collection data to estimate the amount of local excise it would have collected for each locality during fiscal year 1991 if the local excise had become effective on July 1, 1990. For cities and towns which had adopted the local option room occupancy excise as of July 1, 1990, DOR has compiled actual local tax collections.* Based on these amounts, DOR presents an estimate of the local revenues that would be raised for every 1% of excise imposed.

Limitations of the Data

The estimates are presented on a cash basis, and therefore do not reflect unpaid liabilities or payments received after the close of the fiscal period. This basis is consistent with the way funds are distributed to localities under the local option room occupancy excise. The tax amounts underlying the data presented in this report are subject to audit verification.

* Local tax collections figures presented in this report are for the period July 1, 1990 to June 30, 1991. For this reason, they will not exactly match the amount of revenues received by localities in the December 1990 and June 1991 distributions. These distributions represented collections over the periods June 1, 1990 to November 30, 1990 and December 1, 1990 to May 31, 1991, respectively.

For cities and towns which enacted a local room occupancy excise later than July 1, 1990 or changed the rate of the local excise mid-year, an estimate was made using state tax collections data. These cities and towns have been identified in the report.

Cities and towns that intend to use this report for revenue planning should consider the following points:

- o Estimates of fiscal year collections presented in the report are only an approximation of the amount of funds that would have been distributed to localities during fiscal year 1991 because funds are distributed on a slightly different fiscal cycle.
- o The lodging industry in many areas is highly seasonal. Annual revenue collections are unlikely to be spread evenly throughout a fiscal year; therefore, the semi-annual distributions are generally not equal. This may be of concern to communities considering the impact of the hotel-motel excise on cash flow, and particularly to communities considering adoption of the excise mid-year.
- o Changes in the lodging industry in an individual community from year to year may cause significant swings in excise revenues. Increases or decreases in the level of tourism and the opening or closing of establishments are factors to be considered in projecting excise revenues. Local officials may be in the best position to foresee changes of this type.

Taxpayer Confidentiality

To protect confidential taxpayer information, some of the revenue estimates in this report have been replaced with a letter code. Exact dollar estimates will be provided to local government officials only, and must be requested in writing. These and other inquiries about this report should be forwarded to:

Brenda L. McConville
Massachusetts Department of Revenue
Revenue Accounting Bureau
100 Cambridge Street, Room 300
Boston, Massachusetts 02204
Telephone: (617) 727-4456

Enacting the Local Room Occupancy Excise

Inquiries about enacting a local option room occupancy excise should be forwarded to:

Julie Slavet
Massachusetts Department of Revenue
Division of Local Services
200 Portland Street
Boston, Massachusetts 02114
Telephone: (617) 727-2300

A list of the cities and towns which have enacted the local room occupancy excise, and the effective date and rate of these local taxes, is provided at the end of this report.

Definitions Used in This Report

- o **Establishment** -- For the purpose of this report, an establishment is defined as a hotel, motel or lodging house which is subject to the room occupancy excise under M.G.L. Chapter 64G, s. 1, 2, and 3. Effective May 10, 1988, owner-occupied bed and breakfast establishments with four or more rooms are subject to the room occupancy excise. Smaller bed and breakfast homes and certain other establishments are exempt from the room occupancy excise. Exempt establishments include lodging accommodations at federal, state or municipal institutions, or at religious, charitable, educational or philanthropic institutions; certain summer camps for children aged eighteen or under or for developmentally disabled individuals; and certain other facilities, such as convalescent homes or homes for the aged.
- o **Operator** -- For the purpose of this report, an operator is defined as any person(s) operating an establishment which is registered with the Department of Revenue in order to collect the room occupancy excise.

Data Presentation

- o **Collections per Percentage Point** -- The collections shown for each city or town are per percentage point (1%) of tax imposed. The information is presented this way to allow communities to determine what tax rate, between 0% and 4%, best suits their revenue needs. For example, if a city or town wished to impose the tax at a 4.0% rate, it should multiply the amount shown in the report by four. This will be a reasonable estimate of that city or town's potential revenue from the local option room occupancy excise during a comparable fiscal period.
- o **Letter Codes** -- For reasons of taxpayer confidentiality, the Department of Revenue cannot publish the amount of tax it collected from an individual operator. A letter code signifying a dollar range is therefore substituted for cities and towns with only one or two establishments. For example the letter "D" stands for annual percentage point collections between \$4,000 and \$9,999. A key to these codes appears at the bottom of each page of data.
- o **NA** -- Not Applicable. According to Department of Revenue records, no operator in this city or town has remitted any room occupancy excise tax in fiscal 1991. If a city or town disagrees with this assessment, please inform the Department of Revenue.

- o # -- Establishment Crossing City or Town Lines -- The symbol # denotes that an establishment in this city or town crosses the boundary into another locality. In such cases, the local option room occupancy excise revenues that the city or town could actually receive from this establishment will vary depending on whether or not the bordering locality has also enacted a local tax.

For example, if only one of two localities in which a border establishment is located has enacted a local excise, the taxing locality can collect its excise on the entire taxable rent of the border establishment. However, if both of the localities have enacted a local tax, each will collect a specified portion of the border establishment's excise, which is levied at the higher of their two tax rates.

Beginning in January 1990, the amount of local excise that localities receive from establishments crossing city or town lines is determined according to a revised regulation. Under this regulation, such a border establishment is taxed at the highest rate imposed by the affected cities or towns. The amount of local excise credited to each adopted town is determined by multiplying the total local excise collections for the establishment by a fraction, the numerator of which is the number of rooms subject to the local room occupancy excise which are located in each city or town, and the denominator of which is the total number of rooms subject to the local room occupancy excise.

The Treatment of Border Establishments in This Report

For localities which have a border establishment and which had adopted the tax as of July 1, 1990 (symbolized by a # and *), the amount shown in this report includes the actual amount of excise revenues that were collected for them from the border establishment.

In most cases, all of the communities in which a border establishment fell had enacted the local excise and received a portion of the revenue from the establishment. However, in other cases, some but not all of the communities affected by a border establishment had enacted the local excise, and, as a result, the amounts shown for the adopted communities would have been less if these bordering communities had elected to impose a local tax. The localities whose FY91 revenues from border establishments would have declined if a bordering community had enacted the local tax are: Acton, Malden, and Saugus.

For Maynard and Melrose, the only localities which have a border establishment but which had not adopted the tax as of July 1, 1990, the amounts shown in this report include an estimate of the revenues that these localities would have received from their border establishments if they had enacted a local excise on or before July 1, 1990.

FISCAL YEAR 1991 STATE ROOM OCCUPANCY TAX COLLECTIONS:
COUNTY AND STATE TOTALS

COUNTY	FISCAL YEAR 1991 COLLECTIONS (\$000)
BARNSTABLE	\$6,851
BERKSHIRE	\$2,233
BRISTOL	\$1,215
DUKES	\$740
ESSEX	\$3,344
FRANKLIN	\$311
HAMPDEN	\$2,002
HAMPSHIRE	\$286
MIDDLESEX	\$11,808
NANTUCKET	\$929
NORFOLK	\$2,968
PLYMOUTH	\$988
SUFFOLK	\$19,717
WORCESTER	\$2,591
STATE TOTAL	\$55,983

ITY/TOWN	FISCAL YEAR 1991 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 1991 COLLECTIONS PER PERCENTAGE POINT
BINGTON	NA	BARNSTABLE	\$221,030*
CTON	C*#	BARRE	\$182
CUSHNET	NA	BECKET	\$484
DAMS	B	BEDFORD	\$70,018*
GAWAM	C	BELCHERTOWN	NA
LFORD	NA	BELLINGHAM	A
MESBURY	D*	BELMONT	NA
MHERST	\$11,006*	BERKLEY	NA
NDOVER	\$121,303*	BERLIN	NA
RLINGTON	NA	BERNARDSTON	\$683
SHBURNHAM	NA	BEVERLY	E*#
SHBY	NA	BILLERICA	NA
SHFIELD	\$367	BLACKSTONE	NA
SHLAND	NA	BLANDFORD	NA
THOL	A	BOLTON	C*
ATTLEBORO	\$21,335	BOSTON	\$3,285,335*
AUBURN	\$28,533*	BOURNE	\$12,603*
AVON	NA	BOXBOROUGH	F*
AYER	C	BOXFORD	NA

* INDICATES CITY OR TOWN WITH A LOCAL OPTION TAX IN EFFECT AS OF 7/1/90
 ** INDICATES CITY OR TOWN WHICH ENACTED A LOCAL OPTION TAX MID-YEAR IN FY91
 # INDICATES CITY OR TOWN WHICH CHANGED ITS LOCAL OPTION TAX RATE MID-YEAR
 IN FY91
 & INDICATES AN ESTABLISHMENT CROSSING CITY OR TOWN LINES (SEE PAGE 4)

EXPLANATION OF LETTER CODES

NA: NOT APPLICABLE	F: \$20,000 - \$29,999
A: LESS THAN \$500	G: \$30,000 - \$39,999
B: \$500 - \$999	H: \$40,000 - \$49,999
C: \$1,000 - \$3,999	I: \$50,000 - \$59,999
D: \$4,000 - \$9,999	J: \$60,000 - \$69,999
E: \$10,000 - \$19,999	K: \$70,000 - \$79,999
	L: \$80,000 - \$89,999

CITY/TOWN	FISCAL YEAR 1991 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 1991 COLLECTIONS PER PERCENTAGE POINT
BOYLSTON	NA	CHESTER	NA
BRAINTREE	\$109,669*	CHESTERFIELD	NA
BREWSTER	\$24,423*	CHICOPEE	\$34,532*
BRIDGEWATER	NA	CHILMARK	\$4,834
BRIMFIELD	\$574**	CLARKSBURG	NA
BROCKTON	\$22,460*	CLINTON	B
BROOKFIELD	NA	COHASSET	D
BROOKLINE	\$51,658*	COLRAIN	NA
BUCKLAND	NA	CONCORD	\$23,017*
BURLINGTON	\$147,874*	CONWAY	NA
CAMBRIDGE	\$610,438*	CUMMINGTON	A
CANTON	NA	DALTON	C
CARLISLE	NA	DANVERS	\$122,081*#
CARVER	NA	DARTMOUTH	\$19,156*
CHARLEMONT	\$1,659*	DEDHAM	\$82,849*
CHARLTON	\$710	DEERFIELD	E*
CHATHAM	\$79,846*	DENNIS	\$68,226*
CHELMSFORD	\$36,294*	DIGHTON	NA
CHELSEA	A*	DOUGLAS	NA
CHESHIRE	NA	DOVER	NA

* INDICATES CITY OR TOWN WITH A LOCAL OPTION TAX IN EFFECT AS OF 7/1/90
 **INDICATES CITY OR TOWN WHICH ENACTED A LOCAL OPTION TAX MID-YEAR IN FY91
 & INDICATES CITY OR TOWN WHICH CHANGED ITS LOCAL OPTION TAX RATE MID-YEAR
 IN FY91
 # INDICATES AN ESTABLISHMENT CROSSING CITY OR TOWN LINES (SEE PAGE 4)

EXPLANATION OF LETTER CODES

NA: NOT APPLICABLE	F: \$20,000 - \$29,999
A: LESS THAN \$500	G: \$30,000 - \$39,999
B: \$500 - \$999	H: \$40,000 - \$49,999
C: \$1,000 - \$3,999	I: \$50,000 - \$59,999
D: \$4,000 - \$9,999	J: \$60,000 - \$69,999
E: \$10,000 - \$19,999	K: \$70,000 - \$79,999
	L: \$80,000 - \$89,999

CITY/TOWN	FISCAL YEAR 1991 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 1991 COLLECTIONS PER PERCENTAGE POINT
RACUT	A	FOXBOROUGH	\$43,699*
JDLEY	NA	FRAMINGHAM	\$77,511**
UNSTABLE	NA	FRANKLIN	NA
JXBURY	\$2,061	FREETOWN	NA
AST BRIDGEWATER	NA	GARDNER	\$8,419
AST BROOKFIELD	NA	GAY HEAD	B
AST LONGMEADOW	NA	GEORGETOWN	NA
ASTHAM	\$38,901*	GILL	NA
ASTHAMPTON	A	GLoucester	\$38,161*
ASTON	C	GOSHEN	A
DGARTOWN	\$75,637*	GOSNOLD	B
GREMONT	\$2,231	GRAFTON	A
RVING	NA	GRANBY	C
SSEX	\$2,791*	GRANVILLE	NA
VERETT	\$154	GREAT BARRINGTON	\$14,036*
AIRHAVEN	\$9,783	GREENFIELD	\$20,171*
ALL RIVER	\$7,653	GROTON	NA
ALMOUTH	\$124,345*	GROVELAND	NA
ITCHBURG	E	HADLEY	\$10,865*
LORIDA	B	HALIFAX	NA

INDICATES CITY OR TOWN WITH A LOCAL OPTION TAX IN EFFECT AS OF 7/1/90
 *INDICATES CITY OR TOWN WHICH ENACTED A LOCAL OPTION TAX MID-YEAR IN FY91
 INDICATES CITY OR TOWN WHICH CHANGED ITS LOCAL OPTION TAX RATE MID-YEAR
 IN FY91
 INDICATES AN ESTABLISHMENT CROSSING CITY OR TOWN LINES (SEE PAGE 4)

EXPLANATION OF LETTER CODES

NA: NOT APPLICABLE	F: \$20,000 - \$29,999
A: LESS THAN \$500	G: \$30,000 - \$39,999
B: \$500 - \$999	H: \$40,000 - \$49,999
C: \$1,000 - \$3,999	I: \$50,000 - \$59,999
D: \$4,000 - \$9,999	J: \$60,000 - \$69,999
E: \$10,000 - \$19,999	K: \$70,000 - \$79,999
	L: \$80,000 - \$89,999

FISCAL YEAR 1991
COLLECTIONS PER
PERCENTAGE POINT

FISCAL YEAR 1991
COLLECTIONS PER
PERCENTAGE POINT

CITY/TOWN	A	CITY/TOWN	NA
HAMILTON	A	HOPKINTON	NA
HAMPDEN	NA	HUBBARDSTON	NA
HANCOCK	\$21,694*	HUDSON	A
HANOVER	B	HULL	C*
HANSON	NA	HUNTINGTON	NA
HARDWICK	NA	IPSWICH	B
HARVARD	NA	KINGSTON	\$5,793*
HARWICH	\$50,166*	LAKEVILLE	NA
HATFIELD	B*	LANCASTER	NA
HAVERHILL	E*	LANESBOROUGH	\$2,207**
HAWLEY	A	LAWRENCE	\$11,051*
HEATH	NA	LEE	\$23,609*
HINGHAM	NA	LEICESTER	NA
HINSDALE	NA	LENOX	\$132,713*
HOLBROOK	NA	LEOMINSTER	\$35,800**
HOLDEN	NA	LEVERETT	NA
HOLLAND	A	LEXINGTON	\$28,698*
HOLLISTON	NA	LEYDEN	NA
HOLYOKE	\$41,717*	LINCOLN	NA
HOPEDALE	NA	LITTLETON	A

* INDICATES CITY OR TOWN WITH A LOCAL OPTION TAX IN EFFECT AS OF 7/1/90

**INDICATES CITY OR TOWN WHICH ENACTED A LOCAL OPTION TAX MID-YEAR IN FY91
& INDICATES CITY OR TOWN WHICH CHANGED ITS LOCAL OPTION TAX RATE MID-YEAR
IN FY91

INDICATES AN ESTABLISHMENT CROSSING CITY OR TOWN LINES (SEE PAGE 4)

EXPLANATION OF LETTER CODES

NA: NOT APPLICABLE
A: LESS THAN \$500
B: \$500 - \$999
C: \$1,000 - \$3,999
D: \$4,000 - \$9,999
E: \$10,000 - \$19,999

F: \$20,000 - \$29,999
G: \$30,000 - \$39,999
H: \$40,000 - \$49,999
I: \$50,000 - \$59,999
J: \$60,000 - \$69,999
K: \$70,000 - \$79,999
L: \$80,000 - \$89,999

CITY/TOWN	FISCAL YEAR 1991 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 1991 COLLECTIONS PER PERCENTAGE POINT
	NA		A
LONGMEADOW	NA	MENDON	A
NEWELL	\$43,467*	MERRIMAC	NA
UDLOW	NA	METHUEN	\$4,875*
UNENBURG	NA*	MIDDLEBOROUGH	\$18,460*
YNN	D*	MIDDLEFIELD	NA
YNNFIELD	NA	MIDDLETON	E*#
ALDEN	\$12,161*#	MILFORD	\$41,643*&
ANCHESTER	B	MILLBURY	NA
ANSFIELD	\$26,598*	MILLIS	NA
ARBLEHEAD	\$5,364	MILLVILLE	NA
ARION	A	MILTON	NA
ARLBOROUGH	\$133,919*	MONROE	NA
ARSHFIELD	C*	MONSON	NA
ASHPEE	\$41,287*	MONTAGUE	B
ATTAPOISETT	A	MONTEREY	A
MAYNARD	C#	MONTGOMERY	NA
MEDFIELD	NA	MT. WASHINGTON	NA
MEDFORD	NA	NAHANT	NA
MEDWAY	NA	NANTUCKET	\$159,151*
MELROSE	B#	NATICK	\$98,983*#

* INDICATES CITY OR TOWN WITH A LOCAL OPTION TAX IN EFFECT AS OF 7/1/90
 ** INDICATES CITY OR TOWN WHICH ENACTED A LOCAL OPTION TAX MID-YEAR IN FY91
 & INDICATES CITY OR TOWN WHICH CHANGED ITS LOCAL OPTION TAX RATE MID-YEAR
 IN FY91
 # INDICATES AN ESTABLISHMENT CROSSING CITY OR TOWN LINES (SEE PAGE 4)

EXPLANATION OF LETTER CODES

NA: NOT APPLICABLE	F: \$20,000 - \$29,999
A: LESS THAN \$500	G: \$30,000 - \$39,999
B: \$500 - \$999	H: \$40,000 - \$49,999
C: \$1,000 - \$3,999	I: \$50,000 - \$59,999
D: \$4,000 - \$9,999	J: \$60,000 - \$69,999
E: \$10,000 - \$19,999	K: \$70,000 - \$79,999
	L: \$80,000 - \$89,999

CITY/TOWN	FISCAL YEAR 1991 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 1991 COLLECTIONS PER PERCENTAGE POINT
	I*		\$1,289
NEEDHAM		NORWELL	\$1,289
NEW ASHFORD	\$5,442	NORWOOD	\$27,995*
NEW BEDFORD	\$14,098*	OAK BLUFFS	\$20,450*
NEW BRAINTREE	NA	OAKHAM	NA
NEW MARLBOROUGH	\$1,332	ORANGE	C
NEW SALEM	NA	ORLEANS	\$31,030*
NEWBURY	A	OTIS	A
NEWBURYPORT	\$6,820*	OXFORD	NA
NEWTON	\$185,968*	PALMER	A
NORFOLK	NA	PAXTON	NA
NORTH ADAMS	\$2,840	PEABODY	\$91,771*
NORTH ANDOVER	B**	PELHAM	NA
NORTH ATTLEBOROUGH	\$9,762	PEMBROKE	NA
NORTH BROOKFIELD	NA	PEPPERELL	NA
NORTH READING	NA	PERU	NA
NORTHAMPTON	\$31,279*	PETERSHAM	A
NORTHBOROUGH	E*	PHILLIPSTON	A
NORTHBRIDGE	A	PITTSFIELD	\$36,640*
NORTHFIELD	A	PLAINFIELD	NA*
NORTON	NA	PLAINVILLE	A*

* INDICATES CITY OR TOWN WITH A LOCAL OPTION TAX IN EFFECT AS OF 7/1/90

**INDICATES CITY OR TOWN WHICH ENACTED A LOCAL OPTION TAX MID-YEAR IN FY91
& INDICATES CITY OR TOWN WHICH CHANGED ITS LOCAL OPTION TAX RATE MID-YEAR
IN FY91

INDICATES AN ESTABLISHMENT CROSSING CITY OR TOWN LINES (SEE PAGE 4)

EXPLANATION OF LETTER CODES

NA: NOT APPLICABLE
A: LESS THAN \$500
B: \$500 - \$999
C: \$1,000 - \$3,999
D: \$4,000 - \$9,999
E: \$10,000 - \$19,999

F: \$20,000 - \$29,999
G: \$30,000 - \$39,999
H: \$40,000 - \$49,999
I: \$50,000 - \$59,999
J: \$60,000 - \$69,999
K: \$70,000 - \$79,999
L: \$80,000 - \$89,999

ITY/TOWN	FISCAL YEAR 1991 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 1991 COLLECTIONS PER PERCENTAGE POINT
LYMOUTH	\$68,701*	SALISBURY	\$8,290*
LYMPTON	NA	SANDISFIELD	A
RINCETON	A	SANDWICH	\$22,200*
ROVINCETOWN	\$113,798*	SAUGUS	\$29,517*#
UINCY	\$11,546	SAVOY	A
ANDOLPH	F*	SCITUATE	\$3,440
AYNHAM	C**	SEEKONK	\$42,246*
EADING	NA*	SHARON	\$16,197*
EHOBOTH	A	SHEFFIELD	\$1,620
EVERE	\$57,004*	SHELBYNE	A
ICHMOND	A	SHERBORN	B*
OCHESTER	A	SHIRLEY	NA
OCKLAND	\$35,421*	SHREWSBURY	\$9,739*
OCKPORT	\$41,042*	SHUTESBURY	NA
OWE	NA	SOMERSET	C*
OWLEY	A	SOMERVILLE	G*
YALSTON	NA	SOUTH HADLEY	NA
USSELL	NA	SOUTHAMPTON	NA*
UTLAND	NA	SOUTHBOROUGH	E*
ALEM	\$26,699*	SOUTHBRIDGE	NA

INDICATES CITY OR TOWN WITH A LOCAL OPTION TAX IN EFFECT AS OF 7/1/90

*INDICATES CITY OR TOWN WHICH ENACTED A LOCAL OPTION TAX MID-YEAR IN FY91
INDICATES CITY OR TOWN WHICH CHANGED ITS LOCAL OPTION TAX RATE MID-YEAR
IN FY91

INDICATES AN ESTABLISHMENT CROSSING CITY OR TOWN LINES (SEE PAGE 4)

EXPLANATION OF LETTER CODES

NA: NOT APPLICABLE
A: LESS THAN \$500
B: \$500 - \$999
C: \$1,000 - \$3,999
D: \$4,000 - \$9,999
E: \$10,000 - \$19,999

F: \$20,000 - \$29,999
G: \$30,000 - \$39,999
H: \$40,000 - \$49,999
I: \$50,000 - \$59,999
J: \$60,000 - \$69,999
K: \$70,000 - \$79,999
L: \$80,000 - \$89,999

CITY/TOWN	FISCAL YEAR 1991 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 1991 COLLECTIONS PER PERCENTAGE POINT
		A	TOWNSEND
SOUTHWICK	A	TOWNSEND	A*
SPENCER	A	TRURO	\$48,019*
SPRINGFIELD	\$144,344*	TYNGSBOROUGH	D*
STERLING	C*	TYRINGHAM	A
STOCKBRIDGE	\$26,573	UPTON	NA
STONEHAM	NA	UXBRIDGE	C
STOUGHTON	E	WAKEFIELD	\$40,533*
STOW	NA	WALES	NA
STURBRIDGE	\$138,040*	WALPOLE	C*
SUDSBURY	D	WALTHAM	\$150,537*
SUNDERLAND	NA	WARE	B
SUTTON	C*	WAREHAM	\$3,226*
SWAMPSCOTT	\$1,349*	WARREN	NA
SWANSEA	C	WARWICK	NA
TAUNTON	E*	WASHINGTON	B
TEMPLETON	NA*	WATERTOWN	D
TEWKSBURY	\$45,349*	WAYLAND	NA
TISBURY	\$19,764*	WEBSTER	B
TOLLAND	A	WELLESLEY	\$47,018*
TOPSFIELD	NA	WELLFLEET	\$17,519*

* INDICATES CITY OR TOWN WITH A LOCAL OPTION TAX IN EFFECT AS OF 7/1/90
 ** INDICATES CITY OR TOWN WHICH ENACTED A LOCAL OPTION TAX MID-YEAR IN FY91
 & INDICATES CITY OR TOWN WHICH CHANGED ITS LOCAL OPTION TAX RATE MID-YEAR
 IN FY91

INDICATES AN ESTABLISHMENT CROSSING CITY OR TOWN LINES (SEE PAGE 4)

EXPLANATION OF LETTER CODES

NA: NOT APPLICABLE	F: \$20,000 - \$29,999
A: LESS THAN \$500	G: \$30,000 - \$39,999
B: \$500 - \$999	H: \$40,000 - \$49,999
C: \$1,000 - \$3,999	I: \$50,000 - \$59,999
D: \$4,000 - \$9,999	J: \$60,000 - \$69,999
E: \$10,000 - \$19,999	K: \$70,000 - \$79,999
	L: \$80,000 - \$89,999

(ITY/TOWN	FISCAL YEAR 1991 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 1991 COLLECTIONS PER PERCENTAGE POINT
WENDELL	NA	WEYMOUTH	D**
ENHAM	NA	WHATELY	\$571*
EST BOYLSTON	\$4,058*	WHITMAN	B**
EST BRIDGEWATER	NA	WILBRAHAM	C*
EST BROOKFIELD	C	WILLIAMSBURG	NA
EST NEWBURY	NA	WILLIAMSTOWN	\$38,146**
EST SPRINGFIELD	\$96,695*	WILMINGTON	NA
EST STOCKBRIDGE	\$2,415	WINCHENDON	A
EST TISBURY	\$2,865	WINCHESTER	NA
ESTBOROUGH	H*	WINDSOR	NA
ESTFIELD	\$4,659*	WINTHROP	A
ESTFORD	G*	WOBURN	\$126,952*
ESTHAMPTON	NA	WORCESTER	\$97,154*
ESTMINSTER	D	WORTHINGTON	A*
ESTON	NA	WRENTHAM	C*
ESTPORT	\$13,746	YARMOUTH	\$232,443*
ESTWOOD	C**		

INDICATES CITY OR TOWN WITH A LOCAL OPTION TAX IN EFFECT AS OF 7/1/90

*INDICATES CITY OR TOWN WHICH ENACTED A LOCAL OPTION TAX MID-YEAR IN FY91

INDICATES CITY OR TOWN WHICH CHANGED ITS LOCAL OPTION TAX RATE MID-YEAR

IN FY91

INDICATES AN ESTABLISHMENT CROSSING CITY OR TOWN LINES (SEE PAGE 4)

EXPLANATION OF LETTER CODES

NA: NOT APPLICABLE
A: LESS THAN \$500
B: \$500 - \$999
C: \$1,000 - \$3,999
D: \$4,000 - \$9,999
E: \$10,000 - \$19,999

F: \$20,000 - \$29,999
G: \$30,000 - \$39,999
H: \$40,000 - \$49,999
I: \$50,000 - \$59,999
J: \$60,000 - \$69,999
K: \$70,000 - \$79,999
L: \$80,000 - \$89,999

Local Room Occupancy Excise: Rates and Effective Dates

The cities and towns listed below have adopted the room occupancy excise local option at the rate shown. The date on which the town adopted the local option is also listed.

City or Town	Effective Date (YY-MM-DD)	Tax Rate	City or Town	Effective Date (YY-MM-DD)	Tax Rate
Acton	86-07-01	4.00%	Great Barrington	90-07-01	4.00%
Amesbury	89-02-01	4.00%	Greenfield	89-07-01	4.00%
Amherst	88-07-01	4.00%	Hadley	86-07-01	4.00%
Andover	86-07-01	4.00%	Hancock	90-01-01	4.00%
Auburn	86-11-01	4.00%	Harwich	87-01-01	4.00%
Barnstable*	86-07-01	2.00%	Hatfield	86-06-01	4.00%
Barnstable*	87-01-01	4.00%	Haverhill	85-10-01	4.00%
Bedford	86-07-01	4.00%	Holyoke	89-04-01	4.00%
Beverly	88-07-01	4.00%	Hull	89-01-01	4.00%
Bolton	90-04-01	2.00%	Kingston	86-08-01	4.00%
Boston	85-08-01	4.00%	Lanesborough	90-10-01	4.00%
Bourne	86-07-01	4.00%	Lawrence	89-07-01	4.00%
Boxborough*	86-09-01	2.00%	Lee	90-01-01	4.00%
Boxborough*	87-10-01	4.00%	Lenox	90-01-01	4.00%
Braintree	86-07-01	4.00%	Leominster	91-01-01	4.00%
Brewster*	87-01-01	2.00%	Lexington	86-02-01	4.00%
Brewster*	88-01-01	4.00%	Lowell	88-01-01	4.00%
Brimfield	90-10-01	4.00%	Lunenburg	86-07-01	4.00%
Brockton	86-01-01	4.00%	Lynn	86-09-01	4.00%
Brookline	86-01-01	4.00%	Malden	85-11-01	4.00%
Burlington	85-11-01	4.00%	Mansfield	86-01-01	4.00%
Cambridge	85-11-01	4.00%	Marlborough	85-10-01	4.00%
Charlemont	88-07-01	4.00%	Marshfield	89-04-01	4.00%
Chatham	88-07-01	4.00%	Mashpee	86-10-01	4.00%
Chelmsford	86-07-01	4.00%	Methuen	89-04-01	4.00%
Chelsea	85-11-01	4.00%	Middleborough	88-04-01	4.00%
Chicopee	88-10-01	4.00%	Middleton	87-10-01	4.00%
Cohasset*	88-07-01	4.00%	Milford*	88-10-01	2.00%
Cohasset*	89-07-01	0.00%	Milford*	90-01-01	3.00%
Concord	86-06-01	4.00%	Milford*	91-01-01	4.00%
Danvers	87-07-01	4.00%	Nantucket*	86-07-01	1.30%
Dartmouth	86-04-01	4.00%	Nantucket*	88-10-01	4.00%
Dedham	86-12-01	4.00%	Natick	85-11-01	4.00%
Deerfield	89-07-01	4.00%	Needham	86-10-01	4.00%
Dennis*	86-07-01	2.30%	New Bedford	90-07-01	4.00%
Dennis*	87-04-01	4.00%	Newburyport	89-10-01	4.00%
Eastham	87-01-01	4.00%	Newton	85-11-01	4.00%
Edgartown	87-01-01	4.00%	North Andover	91-01-01	4.00%
Essex	86-07-01	4.00%	Northampton*	87-01-01	2.00%
Falmouth	87-01-01	4.00%	Northampton*	89-01-01	4.00%
Foxborough	86-07-01	4.00%	Northborough	86-09-01	4.00%
Framingham	87-01-01	4.00%	Norwood	87-07-01	4.00%
Gardner	92-01-01	2.00%	Oak Bluffs	89-01-01	4.00%
Gloucester	87-01-01	4.00%	Orleans*	87-04-01	2.00%

*Barnstable, Boxborough, Brewster, Cohasset, Dennis, Milford, Nantucket, Northampton and Orleans are listed more than once because they have changed the rate at which they impose the room occupancy local excise.

continued ►

Local Room Occupancy Excise: Rates and Effective Dates

The cities and towns listed below have adopted the room occupancy excise local option at the rate shown. The date on which the town adopted the local option is also listed.

City or Town	Effective Date (YY-MM-DD)	Tax Rate	City or Town	Effective Date (YY-MM-DD)	Tax Rate
Orleans*	88-04-01	4.00%	Swampscott	89-04-01	4.00%
Peabody	86-01-01	4.00%	Taunton	89-07-01	4.00%
Pittsfield	90-07-01	4.00%	Templeton	85-12-01	4.00%
Plainfield	89-10-01	4.00%	Tewksbury	86-07-01	4.00%
Plainville	86-10-01	4.00%	Tisbury	86-10-01	4.00%
Plymouth	86-04-01	4.00%	Townsend	86-07-01	4.00%
Provincetown	87-01-01	2.30%	Truro	85-12-01	4.00%
Randolph	86-06-01	4.00%	Tyngsborough	90-01-01	4.00%
Raynham	90-10-01	4.00%	Wakefield	87-07-01	4.00%
Reading	89-10-01	4.00%	Walpole	87-07-01	4.00%
Revere	86-06-01	4.00%	Waltham	85-11-01	4.00%
Rockland	88-07-01	4.00%	Wareham	86-09-01	4.00%
Rockport	89-07-01	4.00%	Wellesley	86-07-01	4.00%
Salem	89-01-01	4.00%	Wellfleet	86-07-01	4.00%
Salisbury	88-07-01	4.00%	West Boylston	86-01-01	4.00%
Sandwich	86-07-01	4.00%	West Springfield	89-04-01	4.00%
Saugus	86-04-01	4.00%	Westborough	88-07-01	4.00%
Seekonk	89-07-01	4.00%	Westfield	86-05-01	4.00%
Sharon	86-01-01	4.00%	Westford	87-07-01	4.00%
Sherborn	89-04-01	4.00%	Westwood	90-10-01	4.00%
Shrewsbury	86-07-01	4.00%	Weymouth	91-04-01	4.00%
Somerset	85-12-01	4.00%	Whately	89-07-01	4.00%
Somerville	86-02-01	4.00%	Whitman	90-10-01	4.00%
Southampton	86-01-01	4.00%	Wilbraham	89-07-01	4.00%
Southborough	86-04-01	4.00%	Williamstown	90-10-01	4.00%
Springfield	89-07-01	4.00%	Woburn	85-11-01	4.00%
Sterling	88-07-01	4.00%	Worcester	86-04-01	4.00%
Sturbridge*	86-07-01	1.30%	Worthington	88-07-01	4.00%
Sturbridge*	87-04-01	2.60%	Wrentham	86-08-01	4.00%
Sturbridge*	90-07-01	4.00%	Yarmouth	86-07-01	4.00%
Sutton	89-01-01	4.00%			

*Sturbridge is listed more than once because they have changed the rate at which they impose the room occupancy local excise.

MASS. RI. 17:992



Commonwealth of Massachusetts

Department of Revenue

Administrative Services
Division
Financial Services
Bureau

GOVERNMENT EQUITY
COLLECTION
SEP 14 1993
University of Massachusetts
Amherst, MA

Room Occupancy Revenue Report

For the 351 Cities and Towns
Fiscal Year 1992

MASSACHUSETTS DEPARTMENT OF REVENUE

ROOM OCCUPANCY REVENUE REPORT
FISCAL YEAR 1992

In July 1985, the Massachusetts Legislature enacted a local option room occupancy excise, which allows cities and towns to levy a tax of up to 4% of the taxable rents of hotels, motels and lodging houses. In communities which adopt the excise, operators of hotels, motels and lodging houses must collect the local tax and remit it to the State, along with the 5.7% state room occupancy tax.

In fiscal year 1992 (July 1, 1991 - June 30, 1992), a total of 217 of the 351 cities and towns in the Commonwealth had rents which could be taxed under a local excise if enacted by the community. As of June 30, 1992, 138 of these cities and towns imposed a local option room occupancy excise, an increase of 2 from a year earlier.

As a service to cities and towns, this report provides information on the revenue that localities are able to raise under the local option room occupancy excise. The information presented is of two types, depending on whether the city or town had or had not adopted the excise prior to fiscal year 1992.

For those cities and towns which had not adopted the local excise as of July 1, 1991, the Department of Revenue (DOR) has used state tax collection data to estimate the amount of local excise it would have collected for each locality during fiscal year 1992 if the local excise had become effective on July 1, 1991. For cities and towns which had adopted the local option room occupancy excise as of July 1, 1991, DOR has compiled actual local tax collections.* Based on these amounts, DOR presents an estimate of the local revenues that would be raised for every 1% of excise imposed.

Limitations of the Data

The estimates are presented on a cash basis, and therefore do not reflect unpaid liabilities or payments received after the close of the fiscal period. This basis is consistent with the way funds are distributed to localities under the local option room occupancy excise. The tax amounts underlying the data presented in this report are subject to audit verification.

* Local tax collections figures presented in this report are for the period July 1, 1991 to June 30, 1992. For this reason, they will not exactly match the amount of revenues received by localities in the December 1991 and June 1992 distributions. These distributions represented collections over the periods June 1, 1991 to November 30, 1991 and December 1, 1991 to May 31, 1992, respectively. Starting in June 1992 per M.G.L. Chapter 46G, s. 416 distributions will take place quarterly.

For cities and towns which enacted a local room occupancy excise later than July 1, 1991 or changed the rate of the local excise mid-year, an estimate was made using state tax collections data. These cities and towns have been identified in the report.

Cities and towns that intend to use this report for revenue planning should consider the following points:

- o Estimates of fiscal year collections presented in the report are only an approximation of the amount of funds that would have been distributed to localities during fiscal year 1992 because funds are distributed on a slightly different fiscal cycle.
- o The lodging industry in many areas is highly seasonal. Annual revenue collections are unlikely to be spread evenly throughout a fiscal year; therefore, the semi-annual distributions are generally not equal. This may be of concern to communities considering the impact of the hotel-motel excise on cash flow, and particularly to communities considering adoption of the excise mid-year.
- o Changes in the lodging industry in an individual community from year to year may cause significant swings in excise revenues. Increases or decreases in the level of tourism and the opening or closing of establishments are factors to be considered in projecting excise revenues. Local officials may be in the best position to foresee changes of this type.

Taxpayer Confidentiality

To protect confidential taxpayer information, some of the revenue estimates in this report have been replaced with a letter code. Exact dollar estimates will be provided to local government officials only, and must be requested in writing. These and other inquiries about this report should be forwarded to:

Brenda L. McConville
Massachusetts Department of Revenue
Financial Services Bureau
Revenue Accounting Unit
100 Cambridge Street, Room 300
Boston, Massachusetts 02204
Telephone: (617) 727-4456

Enacting the Local Room Occupancy Excise

Inquiries about enacting a local option room occupancy excise should be forwarded to:

Julie Slavet
Massachusetts Department of Revenue
Division of Local Services
P.O. Box 9655
Boston, Massachusetts 02114-9655
Telephone: (617) 727-2300

A list of the cities and towns which have enacted the local room occupancy excise, and the effective date and rate of these local taxes, is provided at the end of this report.

Definitions Used in This Report

- o **Establishment** -- For the purpose of this report, an establishment is defined as a hotel, motel or lodging house which is subject to the room occupancy excise under M.G.L. Chapter 64G, s. 1, 2, and 3. Effective May 10, 1988, owner-occupied bed and breakfast establishments with four or more rooms are subject to the room occupancy excise. Smaller bed and breakfast homes and certain other establishments are exempt from the room occupancy excise. Exempt establishments include lodging accommodations at federal, state or municipal institutions, or at religious, charitable, educational or philanthropic institutions; certain summer camps for children aged eighteen or under or for developmentally disabled individuals; and certain other facilities, such as convalescent homes or homes for the aged.
- o **Operator** -- For the purpose of this report, an operator is defined as any person(s) operating an establishment which is registered with the Department of Revenue in order to collect the room occupancy excise.

Data Presentation

- o **Collections per Percentage Point** -- The collections shown for each city or town are per percentage point (1%) of tax imposed. The information is presented this way to allow communities to determine what tax rate, between 0% and 4%, best suits their revenue needs. For example, if a city or town wished to impose the tax at a 4.0% rate, it should multiply the amount shown in the report by four. This will be a reasonable estimate of that city or town's potential revenue from the local option room occupancy excise during a comparable fiscal period.
- o **Letter Codes** -- For reasons of taxpayer confidentiality, the Department of Revenue cannot publish the amount of tax it collected from an individual operator. A letter code signifying a dollar range is therefore substituted for cities and towns with only one or two establishments. For example the letter "D" stands for annual percentage point collections between \$4,000 and \$9,999. A key to these codes appears at the bottom of each page of data.
- o **NA** -- Not Applicable. According to Department of Revenue records, no operator in this city or town has remitted any room occupancy excise tax in fiscal 1992. If a city or town disagrees with this assessment, please inform the Department of Revenue.

- o # -- Establishment Crossing City or Town Lines -- The symbol # denotes that an establishment in this city or town crosses the boundary into another locality. In such cases, the local option room occupancy excise revenues that the city or town could actually receive from this establishment will vary depending on whether or not the bordering locality has also enacted a local tax.

For example, if only one of two localities in which a border establishment is located has enacted a local excise, the taxing locality can collect its excise on the entire taxable rent of the border establishment. However, if both of the localities have enacted a local tax, each will collect a specified portion of the border establishment's excise, which is levied at the higher of their two tax rates.

Beginning in January 1990, the amount of local excise that localities receive from establishments crossing city or town lines is determined according to a revised regulation. Under this regulation, such a border establishment is taxed at the highest rate imposed by the affected cities or towns. The amount of local excise credited to each adopted town is determined by multiplying the total local excise collections for the establishment by a fraction, the numerator of which is the number of rooms subject to the local room occupancy excise which are located in each city or town, and the denominator of which is the total number of rooms subject to the local room occupancy excise.

The Treatment of Border Establishments in This Report

For localities which have a border establishment and which had adopted the tax as of July 1, 1991 (symbolized by a # and *), the amount shown in this report includes the actual amount of excise revenues that were collected for them from the border establishment.

In most cases, all of the communities in which a border establishment fell had enacted the local excise and received a portion of the revenue from the establishment. However, in other cases, some but not all of the communities affected by a border establishment had enacted the local excise, and, as a result, the amounts shown for the adopted communities would have been less if these bordering communities had elected to impose a local tax. The localities whose FY92 revenues from border establishments would have declined if a bordering community had enacted the local tax are: Malden and Saugus.

For Melrose, the only locality which has a border establishment but which had not adopted the tax as of July 1, 1991, the amount shown in this report includes an estimate of the revenue that the locality would have received from its border establishment if it had enacted a local excise on or before July 1, 1991.

FISCAL YEAR 1992 STATE ROOM OCCUPANCY TAX COLLECTIONS:
 COUNTY AND STATE TOTALS

COUNTY	FISCAL YEAR 1992 COLLECTIONS (\$000)
BARNSTABLE	\$7,111
BERKSHIRE	\$2,434
BRISTOL	\$1,226
DUKES	\$865
ESSEX	\$3,408
FRANKLIN	\$228
HAMPDEN	\$1,841
HAMPSHIRE	\$544
MIDDLESEX	\$11,361
NANTUCKET	\$1,039
NORFOLK	\$3,102
PLYMOUTH	\$917
SUFFOLK	\$19,075
WORCESTER	\$2,713
STATE TOTAL	\$55,864

CITY/TOWN	FISCAL YEAR 1992 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 1992 COLLECTIONS PER PERCENTAGE POINT
WINTON	NA	BARNSTABLE	\$260,291*
TON	C*	BARRE	A
CUSHNET	NA	BECKET	\$534
DAMS	\$813	BEDFORD	\$72,841*
AWAM	C	BELCHERTOWN	NA
LFORD	NA	BELLINGHAM	A
IESBURY	E*	BELMONT	NA
HERST	\$9,830*	BERKLEY	NA
DOVER	\$140,807*	BERLIN	NA
RLINGTON	NA	BERNARDSTON	\$509
HIBURNHAM	NA	BEVERLY	E*#
HBY	NA	BILLERICA	NA
HFIELD	A	BLACKSTONE	NA
HLAND	NA	BLANDFORD	NA
HOL	A	BOLTON	D*
TLEBORO	\$14,506	BOSTON	\$3,335,702*
UBURN	\$36,745*	BOURNE	\$9,397*
ON	NA	BOXBOROUGH	F*
YER	C	BOXFORD	NA

INDICATES CITY OR TOWN WITH A LOCAL OPTION TAX IN EFFECT AS OF 7/1/91
 *INDICATES CITY OR TOWN WHICH ENACTED A LOCAL OPTION TAX MID-YEAR IN FY92
 #INDICATES AN ESTABLISHMENT CROSSING CITY OR TOWN LINES (SEE PAGE 4)

EXPLANATION OF LETTER CODES

NA: NOT APPLICABLE	F: \$20,000 - \$29,999
A: LESS THAN \$500	G: \$30,000 - \$39,999
B: \$500 - \$999	H: \$40,000 - \$49,999
C: \$1,000 - \$3,999	I: \$50,000 - \$59,999
D: \$4,000 - \$9,999	J: \$60,000 - \$69,999
E: \$10,000 - \$19,999	K: \$70,000 - \$79,999
	L: \$80,000 - \$89,999

CITY/TOWN	FISCAL YEAR 1992 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 1992 COLLECTIONS PER PERCENTAGE POINT
	NA		NA
BOYLSTON	NA	CHESTER	NA
BRAINTREE	\$112,425*	CHESTERFIELD	NA
BREWSTER	\$75,300*	CHICOPEE	\$31,844*
BRIDGEWATER	NA	CHILMARK	\$5,303
BRIMFIELD	\$531*	CLARKSBURG	NA
BROCKTON	\$17,558*	CLINTON	B
BROOKFIELD	NA	COHASSET	D
BROOKLINE	\$59,765*	COLRAIN	NA
BUCKLAND	NA	CONCORD	\$23,915*
BURLINGTON	\$180,793*	CONWAY	NA
CAMBRIDGE	\$605,784*	CUMMINGTON	A
CANTON	NA	DALTON	C
CARLISLE	NA	DANVERS	\$148,982*#
CARVER	NA	DARTMOUTH	\$18,462*
CHARLEMONT	\$1,177*	DEDHAM	\$88,041*
CHARLTON	B	DEERFIELD	E*
CHATHAM	\$88,402*	DENNIS	\$75,756*
CHELMSFORD	\$37,358*	DIGHTON	NA
CHELSEA	A*	DOUGLAS	NA
CHESHIRE	NA	DOVER	NA

* INDICATES CITY OR TOWN WITH A LOCAL OPTION TAX IN EFFECT AS OF 7/1/91
 **INDICATES CITY OR TOWN WHICH ENACTED A LOCAL OPTION TAX MID-YEAR IN FY92
 # INDICATES AN ESTABLISHMENT CROSSING CITY OR TOWN LINES (SEE PAGE 4)

EXPLANATION OF LETTER CODES

NA: NOT APPLICABLE	F: \$20,000 - \$29,999
A: LESS THAN \$500	G: \$30,000 - \$39,999
B: \$500 - \$999	H: \$40,000 - \$49,999
C: \$1,000 - \$3,999	I: \$50,000 - \$59,999
D: \$4,000 - \$9,999	J: \$60,000 - \$69,999
E: \$10,000 - \$19,999	K: \$70,000 - \$79,999
	L: \$80,000 - \$89,999

TY/TOWN	FISCAL YEAR 1992 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 1992 COLLECTIONS PER PERCENTAGE POINT
ACUT	A	FOXBOROUGH	\$35,056*
DLEY	NA	FRAMINGHAM	\$92,914*#
NSTABLE	NA	FRANKLIN	NA
XBURY	\$1,698	FREETOWN	NA
ST BRIDGEWATER	NA	GARDNER	\$7,194**
ST BROOKFIELD	NA	GAY HEAD	B
ST LONGMEADOW	NA	GEORGETOWN	NA
STHAM	\$41,790*	GILL	NA
STHAMPTON	A	GLoucester	\$43,473*
STON	C	GOSHEN	A
GARTOWN	\$89,519*	GOSNOLD	B
REMONT	\$2,358	GRAFTON	A
RVING	NA	GRANBY	B
SEX	\$1,330*	GRANVILLE	NA
VERETT	A	GREAT BARRINGTON	\$12,480*
AIRHAVEN	\$9,457	GREENFIELD	\$20,452*
LL RIVER	\$6,616	GROTON	NA
ALMOUTH	\$146,091*	GROVELAND	NA
ETCHBURG	E	HADLEY	\$10,996*
ORIDA	B	HALIFAX	NA

INDICATES CITY OR TOWN WITH A LOCAL OPTION TAX IN EFFECT AS OF 7/1/91
 INDICATES CITY OR TOWN WHICH ENACTED A LOCAL OPTION TAX MID-YEAR IN FY92
 INDICATES AN ESTABLISHMENT CROSSING CITY OR TOWN LINES (SEE PAGE 4)

EXPLANATION OF LETTER CODES

NA: NOT APPLICABLE	F: \$20,000 - \$29,999
A: LESS THAN \$500	G: \$30,000 - \$39,999
B: \$500 - \$999	H: \$40,000 - \$49,999
C: \$1,000 - \$3,999	I: \$50,000 - \$59,999
D: \$4,000 - \$9,999	J: \$60,000 - \$69,999
E: \$10,000 - \$19,999	K: \$70,000 - \$79,999
	L: \$80,000 - \$89,999

CITY/TOWN	FISCAL YEAR 1992 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 1992 COLLECTIONS PER PERCENTAGE POINT
	A		NA
HAMILTON	A	HOPKINTON	NA
HAMPDEN	NA	HUBBARDSTON	NA
HANCOCK	\$21,992*	HUDSON	A
HANOVER	A	HULL	B*
HANSON	NA	HUNTINGTON	NA
HARDWICK	NA	IPSWICH	B
HARVARD	NA	KINGSTON	\$4,472*
HARWICH	\$47,402*	LAKEVILLE	NA
HATFIELD	B*	LANCASTER	NA
HAVERHILL	\$20,372*	LANESBOROUGH	\$2,064*
HAWLEY	A	LAWRENCE	\$13,683*
HEATH	NA	LEE	\$31,484*
HINGHAM	NA	LEICESTER	NA
HINSDALE	NA	LENOX	\$270,502*
HOLBROOK	NA	LEOMINSTER	\$43,718*
HOLDEN	NA	LEVERETT	NA
HOLLAND	A	LEXINGTON	\$38,120*
HOLLISTON	NA	LEYDEN	NA
HOLYOKE	\$30,663*	LINCOLN	NA
HOPEDALE	NA	LITTLETON	A

* INDICATES CITY OR TOWN WITH A LOCAL OPTION TAX IN EFFECT AS OF 7/1/91
 **INDICATES CITY OR TOWN WHICH ENACTED A LOCAL OPTION TAX MID-YEAR IN FY92
 # INDICATES AN ESTABLISHMENT CROSSING CITY OR TOWN LINES (SEE PAGE 4)

EXPLANATION OF LETTER CODES

NA: NOT APPLICABLE	F: \$20,000 - \$29,999
A: LESS THAN \$500	G: \$30,000 - \$39,999
B: \$500 - \$999	H: \$40,000 - \$49,999
C: \$1,000 - \$3,999	I: \$50,000 - \$59,999
D: \$4,000 - \$9,999	J: \$60,000 - \$69,999
E: \$10,000 - \$19,999	K: \$70,000 - \$79,999
	L: \$80,000 - \$89,999

ITY/TOWN	FISCAL YEAR 1992 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 1992 COLLECTIONS PER PERCENTAGE POINT
ONGMEADOW	NA	MENDON	NA
OWELL	G*	MERRIMAC	NA
UDLOW	NA	METHUEN	\$4,284*
JENBURG	NA*	MIDDLEBOROUGH	\$19,013*
YNN	D*	MIDDLEFIELD	NA
YNNFIELD	NA	MIDDLETON	E*#
ALDEN	\$15,841*#	MILFORD	\$44,099*
ANCHESTER	B	MILLBURY	NA
ANSFIELD	H*	MILLIS	NA
ARBLEHEAD	\$5,924	MILLVILLE	NA
ARION	A	MILTON	NA
ARLBOROUGH	\$161,609*	MONROE	NA
ARSHFIELD	\$1,572*	MONSON	NA
ASHPEE	\$39,229*	MONTAGUE	A
ATTAPOISETT	A	MONTEREY	A
AYNARD	NA	MONTGOMERY	NA
EDFIELD	NA	MT. WASHINGTON	NA
EDFORD	NA	NAHANT	NA
EDWAY	NA	NANTUCKET	\$169,286*
ELROSE	C#	NATICK	\$86,943*#

INDICATES CITY OR TOWN WITH A LOCAL OPTION TAX IN EFFECT AS OF 7/1/91
 *INDICATES CITY OR TOWN WHICH ENACTED A LOCAL OPTION TAX MID-YEAR IN FY92
 INDICATES AN ESTABLISHMENT CROSSING CITY OR TOWN LINES (SEE PAGE 4)

EXPLANATION OF LETTER CODES

NA: NOT APPLICABLE	F: \$20,000 - \$29,999
A: LESS THAN \$500	G: \$30,000 - \$39,999
B: \$500 - \$999	H: \$40,000 - \$49,999
C: \$1,000 - \$3,999	I: \$50,000 - \$59,999
D: \$4,000 - \$9,999	J: \$60,000 - \$69,999
E: \$10,000 - \$19,999	K: \$70,000 - \$79,999
	L: \$80,000 - \$89,999

CITY/TOWN	FISCAL YEAR 1992 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 1992 COLLECTIONS PER PERCENTAGE POINT
	H*		
NEEDHAM	H*	NORWELL	\$1,095
NEW ASHFORD	\$4,753	NORWOOD	\$55,621*
NEW BEDFORD	\$15,112*	OAK BLUFFS	\$27,912*
NEW BRAINTREE	NA	OAKHAM	NA
NEW MARLBOROUGH	\$1,570	ORANGE	B
NEW SALEM	NA	ORLEANS	\$34,072*
NEWBURY	A	OTIS	A
NEWBURYPORT	\$6,491*	OXFORD	NA
NEWTON	\$188,328*	PALMER	A
NORFOLK	NA	PAXTON	NA
NORTH ADAMS	\$939	PEABODY	\$89,176*
NORTH ANDOVER	A*	PELHAM	NA
NORTH ATTLEBOROUGH	\$9,102	PEMBROKE	NA
NORTH BROOKFIELD	NA	PEPPERELL	NA
NORTH READING	NA	PERU	NA
NORTHAMPTON	\$59,808*	PETERSHAM	A
NORTHBOROUGH	D*	PHILLIPSTON	A
NORTHBRIDGE	A	PITTSFIELD	\$37,238*
NORTHFIELD	A	PLAINFIELD	NA*
NORTON	NA	PLAINVILLE	A*

* INDICATES CITY OR TOWN WITH A LOCAL OPTION TAX IN EFFECT AS OF 7/1/91

**INDICATES CITY OR TOWN WHICH ENACTED A LOCAL OPTION TAX MID-YEAR IN FY92

INDICATES AN ESTABLISHMENT CROSSING CITY OR TOWN LINES (SEE PAGE 4)

EXPLANATION OF LETTER CODES

NA: NOT APPLICABLE	F: \$20,000 - \$29,999
A: LESS THAN \$500	G: \$30,000 - \$39,999
B: \$500 - \$999	H: \$40,000 - \$49,999
C: \$1,000 - \$3,999	I: \$50,000 - \$59,999
D: \$4,000 - \$9,999	J: \$60,000 - \$69,999
E: \$10,000 - \$19,999	K: \$70,000 - \$79,999
	L: \$80,000 - \$89,999

TY/TOWN	FISCAL YEAR 1992 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 1992 COLLECTIONS PER PERCENTAGE POINT
YMOUTH	\$74,197*	SALISBURY	\$5,865*
YMPTON	NA	SANDISFIELD	A
INCETON	A	SANDWICH	\$26,000*
OVINCETOWN	\$107,093*	SAUGUS	\$28,941*#
INCY	\$10,670	SAVOY	A
NDOLPH	F*	SCITUATE	\$3,790
YNHAM	D*	SEEKONK	\$44,467*
ADING	NA*	SHARON	\$12,753*
HOBOTH	A	SHEFFIELD	\$1,414
VERE	F*	SHELBURNE	A
CHMOND	A	SHERBORN	B*
CHESTER	NA	SHIRLEY	NA
CKLAND	\$30,563*	SHREWSBURY	\$9,367*
CKPORT	\$40,490*	SHUTESBURY	NA
WE	NA	SOMERSET	C*
WLEY	A	SOMERVILLE	G*
YALSTON	NA	SOUTH HADLEY	NA
SELL	NA	SOUTHAMPTON	NA*
UTLAND	NA	SOUTHBOROUGH	E*
LEM	\$38,672*	SOUTHBRIDGE	NA

INDICATES CITY OR TOWN WITH A LOCAL OPTION TAX IN EFFECT AS OF 7/1/91
 INDICATES CITY OR TOWN WHICH ENACTED A LOCAL OPTION TAX MID-YEAR IN FY92
 INDICATES AN ESTABLISHMENT CROSSING CITY OR TOWN LINES (SEE PAGE 4)

EXPLANATION OF LETTER CODES

NA: NOT APPLICABLE	F: \$20,000 - \$29,999
A: LESS THAN \$500	G: \$30,000 - \$39,999
B: \$500 - \$999	H: \$40,000 - \$49,999
C: \$1,000 - \$3,999	I: \$50,000 - \$59,999
D: \$4,000 - \$9,999	J: \$60,000 - \$69,999
E: \$10,000 - \$19,999	K: \$70,000 - \$79,999
	L: \$80,000 - \$89,999

CITY/TOWN	FISCAL YEAR 1992 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 1992 COLLECTIONS PER PERCENTAGE POINT
	NA		A*
SOUTHWICK	NA	TOWNSEND	A*
SPENCER	A	TRURO	\$51,062*
SPRINGFIELD	\$115,655*	TYNGSBOROUGH	D*
STERLING	C*	TYRINGHAM	A
STOCKBRIDGE	\$31,330	UPTON	NA
STONEHAM	NA	UXBRIDGE	C
STOUGHTON	F	WAKEFIELD	\$44,436*
STOW	NA	WALES	NA
STURBRIDGE	\$101,373*	WALPOLE	B*
SUDBURY	D	WALTHAM	\$168,751*
SUNDERLAND	NA	WARE	B
SUTTON	C*	WAREHAM	\$3,062*
SWAMPSMOTT	B*	WARREN	NA
SWANSEA	D**	WARWICK	NA
TAUNTON	\$22,396*	WASHINGTON	B
TEMPLETON	NA*	WATERTOWN	D
TEWKSBURY	\$43,374*	WAYLAND	NA
TISBURY	\$20,399*	WEBSTER	B
TOLLAND	A	WELLESLEY	\$50,498*
TOPSFIELD	NA	WELLFLEET	\$16,507*

* INDICATES CITY OR TOWN WITH A LOCAL OPTION TAX IN EFFECT AS OF 7/1/91

**INDICATES CITY OR TOWN WHICH ENACTED A LOCAL OPTION TAX MID-YEAR IN FY92

INDICATES AN ESTABLISHMENT CROSSING CITY OR TOWN LINES (SEE PAGE 4)

EXPLANATION OF LETTER CODES

NA: NOT APPLICABLE
A: LESS THAN \$500
B: \$500 - \$999
C: \$1,000 - \$3,999
D: \$4,000 - \$9,999
E: \$10,000 - \$19,999

F: \$20,000 - \$29,999
G: \$30,000 - \$39,999
H: \$40,000 - \$49,999
I: \$50,000 - \$59,999
J: \$60,000 - \$69,999
K: \$70,000 - \$79,999
L: \$80,000 - \$89,999

ITY/TOWN	FISCAL YEAR 1992 COLLECTIONS PER PERCENTAGE POINT	CITY/TOWN	FISCAL YEAR 1992 COLLECTIONS PER PERCENTAGE POINT
ENDELL	NA	WEYMOUTH	C*
ENHAM	NA	WHATELY	\$508*
EST BOYLSTON	\$3,046*	WHITMAN	B*
EST BRIDGEWATER	NA	WILBRAHAM	C*
EST BROOKFIELD	C	WILLIAMSBURG	NA
EST NEWBURY	NA	WILLIAMSTOWN	\$38,298*
EST SPRINGFIELD	\$96,741*	WILMINGTON	NA
EST STOCKBRIDGE	C	WINCHENDON	A
EST TISBURY	\$2,716	WINCHESTER	NA
ESTBOROUGH	\$56,009*	WINDSOR	NA
ESTFIELD	\$4,317*	WINTHROP	A
ESTFORD	G*	WOBURN	\$148,156*
ESTHAMPTON	NA	WORCESTER	\$112,941*
ESTMINSTER	D	WORTHINGTON	A*
ESTON	NA	WRENTHAM	C*
ESTPORT	\$16,089	YARMOUTH	\$248,731*
ESTWOOD	C*		

INDICATES CITY OR TOWN WITH A LOCAL OPTION TAX IN EFFECT AS OF 7/1/91

*INDICATES CITY OR TOWN WHICH ENACTED A LOCAL OPTION TAX MID-YEAR IN FY92

INDICATES AN ESTABLISHMENT CROSSING CITY OR TOWN LINES (SEE PAGE 4)

EXPLANATION OF LETTER CODES

NA: NOT APPLICABLE
 A: LESS THAN \$500
 B: \$500 - \$999
 C: \$1,000 - \$3,999
 D: \$4,000 - \$9,999
 E: \$10,000 - \$19,999

F: \$20,000 - \$29,999
 G: \$30,000 - \$39,999
 H: \$40,000 - \$49,999
 I: \$50,000 - \$59,999
 J: \$60,000 - \$69,999
 K: \$70,000 - \$79,999
 L: \$80,000 - \$89,999

Local Room Occupancy Excise: Rates and Effective Dates

The cities and towns listed below have adopted the room occupancy excise local option at the rate shown. The date on which the town adopted the local option is also listed.

City or Town	Effective Date (YY-MM-DD)	Tax Rate	City or Town	Effective Date (YY-MM-DD)	Tax Rate
Acton	86-07-01	4.00%	Great Barrington	90-07-01	4.00%
Amesbury	89-02-01	4.00%	Greenfield	89-07-01	4.00%
Amherst	88-07-01	4.00%	Hadley	86-07-01	4.00%
Andover	86-07-01	4.00%	Hancock	90-01-01	4.00%
Auburn	86-11-01	4.00%	Harwich	87-01-01	4.00%
Barnstable*	86-07-01	2.00%	Hatfield	86-06-01	4.00%
Barnstable*	87-01-01	4.00%	Haverhill	85-10-01	4.00%
Bedford	86-07-01	4.00%	Holyoke	89-04-01	4.00%
Beverly	88-07-01	4.00%	Hull	89-01-01	4.00%
Bolton	90-04-01	2.00%	Kingston	86-08-01	4.00%
Boston	85-08-01	4.00%	Lanesborough	90-10-01	4.00%
Bourne	86-07-01	4.00%	Lawrence	89-07-01	4.00%
Boxborough*	86-09-01	2.00%	Lee	90-01-01	4.00%
Boxborough*	87-10-01	4.00%	Lenox	90-01-01	4.00%
Braintree	86-07-01	4.00%	Leominster	91-01-01	4.00%
Brewster*	87-01-01	2.00%	Lexington	86-02-01	4.00%
Brewster*	88-01-01	4.00%	Lowell	88-01-01	4.00%
Brimfield	90-10-01	4.00%	Lunenburg	86-07-01	4.00%
Brockton	86-01-01	4.00%	Lynn	86-09-01	4.00%
Brookline	86-01-01	4.00%	Malden	85-11-01	4.00%
Burlington	85-11-01	4.00%	Mansfield	86-01-01	4.00%
Cambridge	85-11-01	4.00%	Marlborough	85-10-01	4.00%
Charlemont	88-07-01	4.00%	Marshfield	89-04-01	4.00%
Chatham	88-07-01	4.00%	Mashpee	86-10-01	4.00%
Chelmsford	86-07-01	4.00%	Methuen	89-04-01	4.00%
Chelsea	85-11-01	4.00%	Middleborough	88-04-01	4.00%
Chicopee	88-10-01	4.00%	Middleton	87-10-01	4.00%
Cohasset*	88-07-01	4.00%	Milford*	88-10-01	2.00%
Cohasset*	89-07-01	0.00%	Milford*	90-01-01	3.00%
Concord	86-06-01	4.00%	Milford*	91-01-01	4.00%
Danvers	87-07-01	4.00%	Nantucket*	86-07-01	1.30%
Dartmouth	86-04-01	4.00%	Nantucket*	88-10-01	4.00%
Dedham	86-12-01	4.00%	Natick	85-11-01	4.00%
Deerfield	89-07-01	4.00%	Needham	86-10-01	4.00%
Dennis*	86-07-01	2.30%	New Bedford	90-07-01	4.00%
Dennis*	87-04-01	4.00%	Newburyport	89-10-01	4.00%
Eastham	87-01-01	4.00%	Newton	85-11-01	4.00%
Edgartown	87-01-01	4.00%	North Andover	91-01-01	4.00%
Essex	86-07-01	4.00%	Northampton*	87-01-01	2.00%
Falmouth	87-01-01	4.00%	Northampton*	89-01-01	4.00%
Foxborough	86-07-01	4.00%	Northborough	86-09-01	4.00%
Framingham	87-01-01	4.00%	Norwood	87-07-01	4.00%
Gardner*	92-01-01	2.00%	Oak Bluffs	89-01-01	4.00%
Gardner*	93-01-01	4.00%	Orleans*	87-04-01	2.00%
Gloucester	87-01-01	4.00%			

*Barnstable, Boxborough, Brewster, Cohasset, Dennis, Gardner, Milford, Nantucket, Northampton and Orleans are listed more than once because they have changed the rate at which they impose the room occupancy local excise.

continued ►

Local Room Occupancy Excise: Rates and Effective Dates

The cities and towns listed below have adopted the room occupancy excise local option at the rate shown. The date on which the town adopted the local option is also listed.

City or Town	Effective Date (YY-MM-DD)	Tax Rate	City or Town	Effective Date (YY-MM-DD)	Tax Rate
Orleans*	88-04-01	4.00%	Swampscott	89-04-01	4.00%
Peabody	86-01-01	4.00%	Swansea	92-04-01	4.00%
Pittsfield	90-07-01	4.00%	Taunton	89-07-01	4.00%
Plainfield	89-10-01	4.00%	Templeton	85-12-01	4.00%
Plainville	86-10-01	4.00%	Tewksbury	86-07-01	4.00%
Plymouth	86-04-01	4.00%	Tisbury	86-10-01	4.00%
Provincetown	87-01-01	2.30%	Townsend	86-07-01	4.00%
Randolph	86-06-01	4.00%	Truro	85-12-01	4.00%
Raynham	90-10-01	4.00%	Tyngsborough	90-01-01	4.00%
Reading	89-10-01	4.00%	Wakefield	87-07-01	4.00%
Revere	86-06-01	4.00%	Walpole	87-07-01	4.00%
Rockland	88-07-01	4.00%	Waltham	85-11-01	4.00%
Rockport	89-07-01	4.00%	Wareham	86-09-01	4.00%
Salem	89-01-01	4.00%	Watertown	92-10-01	4.00%
Salisbury	88-07-01	4.00%	Wellesley	86-07-01	4.00%
Sandwich	86-07-01	4.00%	Wellfleet	86-07-01	4.00%
Saugus	86-04-01	4.00%	West Boylston	86-01-01	4.00%
Seekonk	89-07-01	4.00%	West Springfield	89-04-01	4.00%
Sharon	86-01-01	4.00%	Westborough	88-07-01	4.00%
Sherborn	89-04-01	4.00%	Westfield	86-05-01	4.00%
Shrewsbury	86-07-01	4.00%	Westford	87-07-01	4.00%
Somerset	85-12-01	4.00%	Westwood	90-10-01	4.00%
Somerville	86-02-01	4.00%	Weymouth	91-04-01	4.00%
Southampton	86-01-01	4.00%	Whately	89-07-01	4.00%
Southborough	86-04-01	4.00%	Whitman	90-10-01	4.00%
Springfield	89-07-01	4.00%	Wilbraham	89-07-01	4.00%
Sterling	88-07-01	4.00%	Williamstown	90-10-01	4.00%
Stoughton	92-10-01	4.00%	Woburn	85-11-01	4.00%
Sturbridge*	86-07-01	1.30%	Worcester	86-04-01	4.00%
Sturbridge*	87-04-01	2.60%	Worthington	88-07-01	4.00%
Sturbridge*	90-07-01	4.00%	Wrentham	86-08-01	4.00%
Sutton	89-01-01	4.00%	Yarmouth	86-07-01	4.00%

*Sturbridge is listed more than once because they have changed the rate at which they impose the room occupancy local excise.

ACME
BOOKBINDING CO. INC.

OCT 26 2000

100 CAMBRIDGE STREET
CHARLESTOWN, MA 02129

